卓悅控股有限公司
BONJOUR Holdings Limited
Hong Kong Stock Code 653

2025/26

SUSTAINABILITY REPORT 可持續發展報告

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立足香港 服務企業 鏈通全球



香港貓
HongKong Mall

Incorporated in the Cayman Islands with Limited Liability 於開曼群島註冊成立之有限公司
Stock Code 股份代號：653

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一、 董事會聲明

I. Board Statement

致各位持份者：

Dear Stakeholders,

2026年的零售動態已歷經永久性結構調整，並受三股持續的宏觀經濟力量所塑造：持續的成本壓力、人工智能迅速普及，以及價值定義不斷轉變。

The 2026 retail dynamics have undergone permanent structural adjustments, shaped by three persistent macroeconomic forces: ongoing cost pressures, rapid AI adoption, and shifting definitions of value.

卓悅繼續其數碼轉型歷程，體現了「香港貓」(HKMALL)策略性轉型為穩健的跨境電子商務及商戶賦能平台。透過優化其供應鏈基礎設施、數碼生態系統及本地市場專業知識，「香港貓」將全球品牌及中國內地企業與粵港澳大灣區龐大的消費市場及國際渠道連接起來。透過線上線下融合協作及全面商戶支援服務，「香港貓」繼續鞏固香港作為重要國際貿易及分銷樞紐的地位，推動本集團及其商業夥伴的可持續增長。

Bonjour continues its digital transformation journey, exemplifying the strategic transformation of HKMALL (香港貓) into a robust cross-border e-commerce and merchant empowerment platform. By refining its supply chain infrastructure, digital ecosystem, and localized expertise, HKMALL bridges global brands and Mainland enterprises with the vast consumer market of the Greater Bay Area and international channels. Through integrated online-and-offline collaboration and comprehensive merchant support services, HKMALL continues to reinforce Hong Kong's status as a pivotal international trade and distribution hub, driving sustainable growth for the Group and its commercial partners.

自2020年起，本集團展開具遠見的轉型歷程，果斷重新定義其業務模式，以配合在「科技＋消費」核心框架下快速演變的數碼零售格局。此結構性演變一直圍繞擴闊產品組合、加速科技創新，以及構建穩健多元的全渠道生態系統。

Since 2020, the Group has embarked on a visionary and transformative journey, decisively redefining its business model to align with the rapidly evolving digital retail landscape under a core framework of "Technology + Consumption." This structural evolution has centred on broadening product portfolios, accelerating technological innovation, and constructing a resilient, multifaceted omnichannel ecosystem.

本集團展現出卓越的策略遠見，於2025年果斷進行營運重整，全面退出傳統實體零售店舖業務。資源及資本已成功重新分配至擴大「香港貓」(HKMALL)電子商務平台，以及拓展高增長的B2B批發及分銷業務。與此同時，於本年度內，本集團與一家專業物流夥伴攜手建立先進的倉儲、揀貨及包裝以及訂單履行服務。此基礎設施不僅支持本集團「香港貓」平台的營運，亦向我們的商戶提供全面物流解決方案，使其能夠在多個外部電子商務平台上無縫履行訂單。

Demonstrating strong strategic foresight, the Group executed a decisive operational realignment in 2025 by fully phasing out traditional physical retail shop operations. Resources and capital were successfully reallocated toward scaling the HKMALL e-commerce platform and expanding high-growth B2B wholesale and distribution operations. Concurrently, during the Year, the Group joined hands with a professional logistics partner to establish advanced warehousing, pick-and-pack, and fulfilment services. This infrastructure not only supports the Group's HKMALL platform operations but also extends comprehensive logistics solutions to our merchants, empowering them to fulfil orders seamlessly across multiple external eCommerce platforms.

卓悅的策略強調全渠道卓越，透過線上及線下渠道的無縫整合為客戶創造價值。此外，本集團的產品架構已從傳統化妝品演變為全面的「美容、健康及生活時尚」組合，使本集團能夠成功捕捉不斷擴大的健康導向消費群體，並使收入免受單一類別風險的影響。

Bonjour's strategy emphasises omnichannel excellence, creating customer value through the seamless integration of online and offline channels. Furthermore, the Group's product architecture has evolved past traditional cosmetics into a comprehensive "Beauty, Health & Lifestyle" portfolio, enabling the Group to successfully capture expanding wellness-driven consumer segments and insulate revenue against single-category vulnerabilities.

一、 董事會聲明（續）

I. Board Statement (continued)

可持續發展一直是我們的身份、營運及所傳承的不可或缺的一部分。在營運方面，本集團已成功利用科技創新，從傳統零售營運商轉型為綜合生態系統供應商，惠及消費者、商戶及供應商。「香港貓」2.0作為穩健的全球電子商務及商戶賦能引擎，支援多個國際市場的商戶及海外品牌。此生態系統協助香港中小型企業（「中小企」）將其傳統業務模式進行數碼化轉型。此項舉措勢頭持續增強，參與「香港貓」的供應商數目日益增加。

Sustainability has always been integral to our identity, our operations, and the legacy we leave. Operationally, the Group has successfully harnessed technological innovation to transition from a legacy retail operator into an integrated ecosystem provider benefiting consumers, merchants, and suppliers alike. HKMALL 2.0 operates as a robust global e-commerce and merchant empowerment engine, supporting merchants and overseas brands across multiple international markets. This ecosystem assists Hong Kong small and medium enterprises (SMEs) in digitally transforming their traditional business models. This initiative continues to gain momentum, with a growing number of suppliers participating in HKMALL.

透過作為數碼橋樑，「香港貓」積極協助香港中小型企業（「中小企」）將其傳統業務模式轉型以迎合數碼時代。此生態系統策略推動了持續的商戶及供應商招攬：截至2026年6月30日，該平台已涵蓋超過430,000個SKU及4,500名商戶，反映規模穩步擴大，市場信任日增。

By serving as a digital bridge, HKMALL actively assists Hong Kong small and medium-sized enterprises (SMEs) in transforming their traditional business models for the digital age. This ecosystem strategy has driven sustained merchant and supplier acquisition: as of 30 June 2026, the platform features over 430,000 SKUs and 4,500 merchants, reflecting steady scale and growing market trust.

為推動可持續發展工作，本集團將環境、社會及管治角度融入業務營運。我們集中於四大支柱創造正面影響：「地球、人民、產品及社區」。透過將中長期目標及策略融入此框架，我們進一步展示對支持環境及所服務社區的承諾。我們亦與合作夥伴協作，建立成功及具抗逆力的業務模式。

To drive our sustainability efforts, the Group integrates environmental, social, and governance perspectives into business operations . We concentrated on creating a positive impact across four pillars: Planet, People, Product, and Community. By integrating our medium– to long-term goals and strategies into this framework, we have further demonstrated our commitment to supporting the environment and our communities. We also worked collaboratively with partners to build successful and resilient business models.

在2025/26年度期間，我們在多個領域取得顯著進展。我們將自身營運產生的空氣排放量減少64%，並在實現2030年減排目標方面取得重大進展。我們已成功提前達成2030年的用電及用水減量目標，用電量減少52%，用水量減少48%。於2026年，我們較2022年目標減少了28%的包裝材料。此外，我們自2023年12月起已開始回收紙皮，並停止在內包裝中使用塑膠薄膜及膠袋。

During the 2025/26 period, we achieved notable progress in various areas. We reduced air emissions from our own operations by 64%, making significant strides toward our 2030 emissions reduction targets. We successfully met our 2030 targets for reducing electricity and water consumption ahead of schedule, achieving a 52% reduction in electricity and a 48% reduction in water use. In 2026, we achieve a 28% reduction in packaging materials as compared with 2022 target, we have used cardboard recycling and eliminated the use of plastic film and bags for inner packaging since December 2023.

一、 董事會聲明（續）

I. Board Statement (continued)

與此同時，集團始終堅定不移地創造多元、公平及共融的工作環境。我們致力確保每位員工均感到被重視，並不分性別、年齡、殘疾或婚姻狀況，均能平等獲得機會與資源。我們認同所有員工的寶貴貢獻，並相信營造共融工作環境將有助人才招聘，提升員工滿意度及生產力。

In parallel, the Group remains steadfast in creating a diverse, equitable, and inclusive workplace. We are committed to ensuring that every employee feels valued and has equal access to opportunities and resources, regardless of gender, age, disability, or marital status. We recognise the valuable contributions of all employees and believe that fostering an inclusive workplace enhances talent recruitment, employee satisfaction, and productivity.

在之前的2024/25年可持續發展報告中，集團討論了與客戶及供應商保持緊密聯繫的機遇。這涉及確保優質產品的供應，以及建立關鍵物流基礎設施，以更好地服務我們的客戶及業務夥伴。展望未來，我們將繼續實施業務轉型路線圖，旨在提升全渠道客戶體驗、促進與業務夥伴的牢固關係，並彌合供應鏈、店舖、網上市場與零售商之間的差距。

In the previous 2024/25 Sustainability Report, the Group discussed the opportunity to maintain strong connections with customers and suppliers. This involved ensuring the availability of quality products and establishing critical logistical infrastructure to better serve our customers and business partners. Moving forward, we will continue implementing our business transformation roadmap to enhance the omnichannel customer experience, foster strong partner relationships, and bridge gaps across supply chains, stores, web marketplaces, and retailers.

除推動自身增長外，卓悅一直堅定不移地透過先進的電子商務解決方案及智能零售系統賦能企業。在我們策略性的「千帆出海」計劃下，我們提供必要的數碼基礎設施，以加速傳統產業轉型為靈活、創新驅動型企業，為我們的商業夥伴優化成本結構及最大化營運表現。

Beyond driving proprietary growth, Bonjour remains steadfast in empowering enterprises through advanced eCommerce solutions and intelligent retail systems. Under our strategic "Thousand Sails" (千帆出海) initiative, we provide the digital infrastructure necessary to accelerate the transformation of traditional industries into agile, innovation-driven enterprises, optimizing cost structures and maximizing operational performance for our commercial partners.

為推動此現代化進程，卓悅透過策略性聯盟鞏固其競爭優勢，以提升批發能力並優化倉儲、揀貨及包裝以及分銷網絡。該等夥伴關係確保快速且具成本效益的產品履行，同時開拓充滿活力的雙向貿易通道：促進國際品牌進入中國內地市場，並積極協助內地企業透過卓悅穩健的多市場生態系統拓展海外市場。

To catalyse this modernization, Bonjour strengthens its competitive moat through strategic alliances that bolster wholesale capabilities and optimize warehousing, pick-and-pack, and distribution networks. These partnerships ensure rapid, cost-effective product fulfilment while unlocking access to dynamic two-way trade corridors: facilitating international brands entering the Mainland Chinese market, while actively enabling Mainland enterprises to venture overseas through Bonjour's robust, multi-market ecosystem.

在轉型歷程中，本集團持續提升其供應鏈及產品組合的可持續發展實務。我們將繼續與行業夥伴合作，應對氣候相關挑戰並建立抗逆力。秉承「美容、健康及美好生活」的使命，我們致力提供優質方案，同時管理我們的環境影響、維持正面的社會關係，並秉持穩健的企業管治。我們的願景是繼續提供優質產品，並透過實踐我們對員工、合作夥伴及地球的價值觀，促進組織健康。

Along the transformation journey, the Group have continued to enhance sustainability practices across our supply chains and product offerings. We will continue collaborating with industry partners to address climate-related challenges and build resilience. With our mission to bring "Beauty, Health & Beautiful Life," we are committed to delivering quality solutions while managing our environmental impact, maintaining positive societal relationships, and upholding strong corporate governance. Our aspiration is to continue delivering quality products and fostering organisational health by living our values concerning people, partners, and the planet.

一、 董事會聲明（續）

展望未來，卓悅將持續把「科技＋消費」框架深化至全球供應鏈。透過運用創新驅動生態系統，推動我們自身的營運及合作夥伴企業的數碼轉型——以「千帆出海，雙向奔赴」——卓悅已準備就緒，攀登新高峰，開拓前所未有的跨境機遇，並與合作夥伴在共享的全球未來中共贏。

董事會（「董事會」）繼續支持可持續發展計劃及社區目標。我們對創新與轉型的熱忱創造了在不明朗環境中航行及塑造未來的機遇。董事會支持管理層採用行業最佳實踐，以實現更佳財務表現及為持份者創造長期價值。此外，董事會定期檢視環境、社會及管治計劃、績效目標及可持續發展指標，以確保與集團對環境負責營運及長期可持續發展的堅定承諾保持一致。

最後，我謹向整個卓悅團隊致以謝意，感謝他們對實踐我們宗旨的熱忱及承諾，並為我們自豪所服務的社區帶來正面影響。我們在實現積極改變的可持續發展旅程上仍處於早期階段。集團正與持份者及業務夥伴緊密協作，應對我們所遇到的問題及挑戰。我們努力建立更環保的產品組合、保護地球、培育人才隊伍，並創造共融的工作環境與社區。本人再次向股東、董事會及員工持續不懈的支持致以由衷感謝。

主席
2026年9月

I. Board Statement (continued)

As we look to the horizon, Bonjour will continuously evolve the framework of "Technology + Consumption" deeper into global supply chains. By harnessing an innovation-driven ecosystem to power both our proprietary operations and the digital transformation of our partner enterprises—with "a thousand sails set to catch the global wind"—Bonjour stands ready to leverage new heights, unlock unprecedented cross-border opportunities, and win together with our partners in a shared global future.

The Board of Directors ("the Board") continues to support our sustainability initiatives and community goals. Our passion for innovation and transformation creates opportunities to navigate uncertainty and shape the future. The Board supports management in adopting best industry practices to achieve stronger financial performance and create long-term value for stakeholders. Additionally, the Board regularly reviews ESG initiatives, performance targets, and sustainability metrics to ensure alignment with the Group's unwavering commitment to environmentally responsible operations and long-term sustainability.

Finally, I would like to express my gratitude to the entire Bonjour team for their passion and commitment to our purpose and for positively impacting the communities we serve. We are still in the early stages of our sustainability journey toward effecting positive change. The Group is closely collaborating with stakeholders and business partners to address the issues and challenges we encounter as we strive to build greener product portfolios, protect our planet, cultivate a talented workforce, and create inclusive workplaces and communities. I extend my sincere thanks to our shareholders, Board of Directors, and employees for their continuous and unwavering support.

Chairman
September 2026

Sustainability-related targets and performance
可持續發展相關目標

Environment 環境 - Protecting the Environment 保護環境

Sub-category 分類	Targets 目標	Performance in 2026 | 2026績效
Air Emissions 減排	15% ↓ by 2030	64% ↓ vs 2022 baseline
Electricity consumption 減能		52% ↓ vs 2022 baseline
Wastes reduction 減廢		20% ↓ vs 2022 baseline
Paper packaging reduction 減包裝材料	1) 20% ↓ by 2030 2) 2 Tonne recycle carton boxes per year	1) 28% ↓ carton boxes usage 2) Ontrack
Water consumption 減耗水量	10% ↓ by 2030	48% ↓ vs 2022 baseline

Social 社會 - Supporting our People 支持員工

Sub-category 分類	Targets 目標	Performance in 2026 | 2026績效
Training hours per employee 僱員受訓時數	10% ↑ YoY	3.18 Training hours per employee 55% ↑ vs 2022 baseline
	40% of employees trained	17% ↓ employees trained
Diversity and inclusion 多元和包容性	All employees:50% female Managers:50% female	All employees:62% female Managers:64% female

Supporting enterprise customers

Sub-category 分類	Targets 目標	Performance in 2026 | 2026績效
New business partners 業務合作夥伴	10% YoY new business partners	2% new business partners joint HKMall platform
New customers 新用户	15% YoY new customer generation	2% new customers using HKMall platform

Governance 管治 - Standardizing Corporate Governance 規範公司管治

Sub-category 分類	Targets 目標	Performance in 2026 | 2026績效
Ethics and anti-corruption 商業道德及反貪腐	Zero cases of corruption reported	Zero case
Product safety and quality 產品質量及安全	Products complaint ↓ 10% YoY	36% ↓ vs 2022 baseline
Directors attended Anti-comption traing 董事參與反貪污培訓	100% Directors attended Anti-corruption training	100% Directors attended Anti-corruption training

Community Investment 社區投資 - Giving Back to community 回饋社會

Sub-category 分類	Targets 目標	Performance in 2026 | 2026績效
Donation 捐獻	10% ↑ YoY	11% ↑ vs 2022 8% ↑ in beneficiaries through collaboration with NGOs

三、 目的及報告範圍

卓悅控股有限公司及其子公司（「Bonjour」、「集團」或「我們」）透過連結客戶提供卓越的客戶體驗並採用先進的全通路商務技術進行數位轉型，打造新的商業生態系統，從而追求可持續成長。包括科技產品在內的「美容、健康和生活方式」全系列產品。可持續發展成長是我們的使命，可持續發展是我們的核心價值。本報告提供可持續發展舉措及環境、社會和治理（「ESG」）在可持續發展相關目標方面的最新績效。可持續發展報告（「報告」）展示了我們對可持續發展的ESG維度的承諾，加強集團於一線業務的路線圖，以及數字化轉型的明確方向，以實現中長期可持續發展目標，確保消費者、企業、社區和地球擁有更美好的未來。

本報告中披露的信息來自集團的官方文件、統計數據或公共數據。董事會負責本報告內容的有效性、準確性和完整性。我們歡迎持份者提供意見和建議。您可以通過撥打+852 2872 2872或寄送至香港荃灣橫窩仔街36-50號卓悅大廈12樓提供有關可持續發展報告或我們的可持續發展戰略的反饋。

報告範圍

集團的董事會負責確定本報告的範圍，報告期為2025年7月1日至2026年6月30日（「報告期」或「年度」），與集團財政年度一致。本可持續發展報告中披露的信息涵蓋集團在香港總部，經營的實體零售店及全球電子商務平台（「香港貓」）。香港貓2.0作為全球電商平台，現支持來自34個國家及41個市場的香港商戶與海外品牌，並構建生態系統協助香港中小企業實現傳統業務數字化轉型。此進展勢頭強勁，平台合作供應商持續增長。截至2026年6月30日，香港貓已匯聚超430,000項商品及4,500家供應商，較2024/25年的390,000項商品及4,600家供應商。

編製可持續發展報告的數據來源主要基於內部政策和各主要持份者提供的信息。卓悅將繼續優化其數據收集和報告系統，涵蓋環境管理、社會責任和公司治理三個方面，逐步擴大披露範圍，從而長期改善報告的質量和全面性。

III. Objective and Scope

Bonjour Holdings Limited and its subsidiaries ("Bonjour", the "Group" or "we") pursue sustainable growth by connecting our customers to deliver exceptional customer experiences and adopt advanced technology of omnichannel commerce in a digital transformation to a new business ecosystem that offers a full range of products in "Beauty, Health & Lifestyle" including technology products. Sustainable growth is our mission and sustainability is our core value. This report provides an update on the sustainability initiatives and environmental, social, and governance ("ESG") performance on sustainability targets. The Sustainability Report (the "Report") demonstrates our commitment to ESG dimensions of sustainability, provides a roadmap for the Group to strengthen the front-line operations and sets a clear direction towards digital transformation towards medium-term and long-term sustainable development objectives in ensuring a better future for consumers, businesses, communities and the planet.

The information disclosed in this report comes from official documents of the Group, statistical data or public data. The Board of Directors is responsible for the validity, accuracy and completeness of the contents of this report. We welcome comments and suggestions from stakeholders. You are welcome to provide feedback on the Sustainability Report or our sustainability strategy by calling +852 2872 2872 or mailing to 12/F, Bonjour Tower, 36-50 Wang Wo Tsai Street, Tsuen Wan, Hong Kong.

Reporting Scope and Boundaries

The directors of the Group are responsible for determining the scope of this Report, the reporting period of which is from 1 July 2025 to 30 June 2026 (the "Reporting Period" or "Year"), consistent with the Group's financial year. The information disclosed in this Sustainability Report covers major operations in the Group's headquarters in Hong Kong, physical retail stores operating in Hong Kong and the global eCommerce platform "HKMALL". HKMALL 2.0 is a global eCommerce platform that supports Hong Kong merchants and overseas brands across 34 countries and 41 market platforms, and has created an ecosystem to assist Hong Kong SMEs in digitally transforming their traditional business models. This is going strong, and number of suppliers participating in HKMALL is on the increase. As of 30 June 2026, there are over 430,000 SKUs and 4,500 merchants, compared to around 390,000 SKUs and 4,600 suppliers in 2024/25.

The source of data in preparing the Sustainability Report is primarily based on the internal policies and documents as well as information provided by various key stakeholders. Bonjour will continue to optimise its data collection and reporting system over the three aspects: environmental management, social responsibility and governance, and gradually expand the disclosure scope to improve the quality and comprehensiveness of the Report in the long term.

四、 報告原則

本報告按照《香港聯合交易所證券上市守則》附錄C2的環境、社會及管治報告守則編製。卓悦已採納香港交易所ESG準則D部分下的新氣候披露要求，並與IFRS S2標準保持一致。本報告應和集團的2025/2026年年度報告一併閱讀，後者包含了對其財務表現和企業治理的全面審查。本報告中的環境、社會及管治守則內容索引列於本報告第十二及十三部份，概述了環境、社會及管治守則的應用方式。本報告已經董事會審閱、確認和批准。

IV. Reporting Principles

This Report was compiled in accordance with the ESG Reporting Code under Appendix C2 of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited. Bonjour has adopted the new climate disclosure requirements under Part D of the HKEX ESG Code, aligned with the IFRS S2 Standard. This Report should be read in conjunction with the Group's 2025/2026 Annual Report, which contains a comprehensive review of its financial performance and corporate governance. The ESG Reporting Code content index set out in Section XII and XIII outlines how the ESG Guide has been applied. This Report has been duly reviewed, acknowledged and approved by the Board of Directors.

集團的可持續發展策略圍繞三個重點領域構建，旨在為聯合國可持續發展目標（UN SDGs）作出貢獻，並促進綠色生態系統的發展，以支援本地社區在社會、經濟及環境方面的需求。以下展示可持續發展策略框架：

The Group's sustainability strategy is built around three focus areas, aiming to contribute to the United Nations Sustainable Development Goals (UN SDGs) and foster a green ecosystem that supports the social, economic, and environmental well-being of our local community. The sustainability strategy framework is shown below:



四、 報告原則（續）

集團致力於每年就三個重點領域的進展進行溝通，分別為：1）創新與可持續發展、2）員工；以及3）負責任的商業營運，以下是相關內容：

1) 創新和可持續發展

本集團致力於利用數字化技術和大數據增強產品供應和綠色供應鏈管理，以提高客戶期望。集團探索尚未實現的發展機遇，與商家合作創造一個創新和可持續的工作環境，使員工能夠於全方位智慧零售解決方案之中，提供最佳的電子商貿服務。集團正在幫助中小企業使用我們的線上平台香港貓（HKMALL），以全通路購物生態系統，管理數字化零售供應鏈基礎設施，以取得更好的業務成果。

本集團充分認識到防止溫室氣體(GHG)排放對於遏制氣候變化影響的重要性，並評估了適應氣候變化的潛在風險，包括影響我們供應鏈並導致業務中斷的極端天氣。集團持續投資於HKMALL（香港貓），定位其為強大的跨境電子商務與商戶賦能平台。透過優化供應鏈基礎設施、數位生態系統及本地化專業知識，集團已精簡其商業模式，同時把握大灣區的機遇，以具韌性、多元化的全渠道系統推動可持續增長與業務延續性。

集團致力採用數字化於業務運營中透過香港貓平台增強了客戶的客製化體驗以及提升整體業務的ESG表現。集團利用數碼電子商務作為實現ESG目標的有力工具，大大減少了與傳統實體零售業務相關的碳足跡，而且還實現了降低能源消耗、減少廢物產生和減少運輸排放。

在社會層面而言，HKMALL的數碼電子商務平台擴大了商品與服務的可及性，賦予更多元化的消費群體權能，尤其是傳統上服務不足的社區。集團透過其HKMall電子商務平台，有效地協助商戶推出具成本效益的方案，以切合低收入社群的需求。

IV. Reporting Principles (continued)

The Group is committed to an annual communication regarding the progress of the three key focus areas 1) Innovation & sustainability, 2) Workforce; and 3) Responsible business operation, which are shown below:

1) Innovation & sustainability

The Group strives to promote green supply chain with product offerings by leveraging digital technologies and big data to satisfy customer expectations. The Group explores the unrealised opportunities and cooperates with merchants to create an innovative and sustainable work environment. We empower employees with all-rounded intelligent retail solutions to deliver their best eCommerce services. The Group helps SMEs use HKMALL omnichannel shopping ecosystem to manage the digital retail supply chain infrastructure and achieve better business outcomes.

The Group fully understands the importance of preventing greenhouse gas (GHG) emissions to curb the impact of climate change and has evaluated potential risks in climate change adaptation including extreme weather impacting our supply chains and leading to business disruptions. The Group has made continuous investments in HKMALL (香港貓), positioning it as a robust cross-border e-commerce and merchant empowerment platform. By refining its supply chain infrastructure, digital ecosystem, and localized expertise, the Group has streamlined the business model while capitalizing on opportunities in the Greater Bay Area to drive sustainable growth through a resilient multifaceted omnichannel system.

The Group is committed to adopting digitalization in business operations, which has enhanced customers' tailored experiences and the Group's ESG performance via HKMALL platform. The Group is exploiting the digital eCommerce as a powerful tool in achieving ESG goals, which has not only achieved significant reduction of carbon footprint associated with traditional brick-and-mortar retail operations but has also achieved lower energy consumption, decreased waste generation, and reduced transportation emissions.

Socially, HKMALL's digital eCommerce platform has broadened access to goods and services, empowering a more diverse consumer base—especially those underserved communities. The Group via HKMall eCommerce platform has efficiently enabled merchants to offer cost-efficient products tailored to the needs of lower-income communities.

四、 報告原則（續）

1) 創新和可持續發展（續）

集團透過整合穩健的B2B批發渠道，具活力的線上線下(O2O)接觸點及全面的供應鏈解決方案，強化跨境B2B能力。本集團持續為客戶、業務夥伴及股東創造長遠價值。

在管治層面，數碼電子商務可以通過利用數據分析和人工智能促進ESG政策和實踐的實施。通過向商家免費提供我們的電子商務平台香港貓，以便商家進行上架和運營，有關技術幫助集團以及我們的客戶（商家）追蹤、監控和報告ESG績效，簡化合規並培養可持續的商業文化。

總體而言，我們的數碼電子商務平台香港貓在推進ESG目標、推動企業、消費者和環境的積極變化方面發揮著至關重要的作用。

展望未來，集團將持續投資於HKMALL（香港貓）生態系統，為客戶引入更多創新、高品質及可持續的產品。集團將積極把握由音樂會及大型活動所推動的「盛事經濟」中的體驗式零售機遇，有效連結本地商戶與合作夥伴，為客戶提供美容、健康及生活方式產品與服務解決方案。並同時，集團將嚴格關注宏觀經濟動態，推進數位化轉型，並持續投資於數位及物流基礎設施，使集團在未來數年中能夠卓越地實現可持續、長期價值，並達成其ESG目標。

IV. Reporting Principles (continued)

1) Innovation & sustainability (continued)

The Group strengthened its cross-border B2B capabilities by integrating robust B2B wholesale channels with dynamic online-to-offline (O2O) touchpoints and comprehensive supply chain solutions. The Group continues to generate long-term value for customers, business partners, and shareholders alike.

In terms of governance, digital eCommerce can facilitate the implementation of ESG policies and practices by leveraging data analytics and artificial intelligence. By offering our eCommerce platform HKMALL free to merchants in their uploads and operations, these technologies help the Group as well as our clients – the merchants – to track, monitor, and report on ESG performance, streamlining compliance and fostering a sustainable business culture.

Overall, our digital eCommerce HKMALL plays a vital role in advancing ESG objectives, driving positive change for businesses, consumers, and the environment.

Looking ahead, the Group will continue to invest in the HKMALL (香港貓) ecosystem, introducing more innovative, high-quality, and sustainable products to customers. The Group will actively capitalize on experiential retail opportunities driven by concerts and large-scale events within the vibrant "Mega Events Economy" (盛事經濟), effectively engaging local merchants and partners to deliver beauty, health, and lifestyle products and service solutions to our customers. By staying rigorously attuned to macroeconomic dynamics, advancing digitization transformation and continuously investing in digital and logistical infrastructure, the Group is exceptionally well-positioned to deliver sustainable, long-term value to stakeholders while achieving its ESG objectives in the years ahead.



2026 IFAPC Outstanding Listed Companies Award
2026上市公司年度大獎

四、 報告原則（續）

2) 員工

國際勞工組織指出，業務績效的改善與多元化和包容性及員工敬業度之間，存在顯著相關性。集團專注於採用最佳商業實踐，在員工招募、培訓與發展以及技能培訓中考慮ESG的因素，建立和管理符合ESG目標的員工人才庫。集團致力於打造多元化和包容性的工作場所，並取得了良好的成果，包括員工流失比率下降，以及員工更積極接受任務和新業務舉措。

本集團已訂定指標以衡量有關安全健康及員工滿意度等多項主題的培訓時數。本集團亦予以提升員工在新零售及可持續商業實踐方面的技能，並對數碼電子商務業務的員工進行再培訓，讓他們為更綠色的未來做好準備。集團強化環境及社會目標的意識，並建立自我驅動創業及企業管理最佳實務分享。根據財務績效以及環境和社會目標的進展，作為對員工進行評估和獎勵。這強化了公司的ESG價值觀和優先事項。

總結而言，我們為員工構建一個公平、共融、健康及安全的工作環境，並優先推行銷售培訓、KOL發展、數碼銷售及安全培訓。我們重視員工的成長，並支持他們成為更好的自己。從長遠來看，這亦有助於集團實現其環境及社會責任目標，以實現財務上的可持續發展。

IV. Reporting Principles (continued)

2) Workforce

The International Labour Organisation notes that there are significant correlations between greater diversity and inclusion and the improvements in employee engagement and business performance. The Group focuses on adopting some best business practices by taking into ESG factors in the recruitment, training & development and skill training for employees to build and manage a workforce talent pool that is aligned with ESG goals. The Group endeavors to foster a diverse and inclusive workplace and favourable outcomes can be observed including a decline in staff turnover and a higher level of motivation in taking assignments and new business initiatives.

The Group has set metrics to measure the training hours on various topics such as safety and health and employee satisfaction. The Group has also upskilled employees on new retail and sustainable business practices, and retrained employees in digital eCommerce business to prepare them for a greener future. The Group strengthens the awareness of environmental and social goals and establishes best practice sharing on self-driven entrepreneurship and business management. Employees are evaluated and rewarded for financial performance and progress towards environmental and social goals. This reinforces the company's ESG values and priorities.

In summary, we create an equitable, inclusive, healthy, and safe workplace for our employees, prioritise sales training, KOL development, digital selling and safety training. We focus on their growth and development in becoming better selves. In longer term, this also helps the Group achieve its environmental and social responsibility goals, as well as financial sustainability.

四、 報告原則（續）

3) 負責任的商業營運

集團及香港貓電子商務致力於實現聯合國可持續發展目標(SDGs)，成為負責任的企業，確保可持續採購政策、消費行為和環保交付。我們優先選擇來自合法合規及可持續的供應和較低生態足跡的成本的產品、材料與服務。

香港貓電子商務讓集團及商家優化供應鏈及物流。於整個期間內，憑藉數據和分析，我們能夠簡化材料採購和向客戶交付產品的過程，減少包裝材料的消耗，減少運輸排放，減少能源消耗，並整體實現更小的環境足跡。本集團強調回收措施，重新利用碎紙及紙板作為內包裝材料，取代塑膠氣泡膜。這使得本集團及我們的商家更容易在產品和包裝中使用回收紙箱可回收材料，以盡量減少對環境的影響。此外，香港貓電子商務平台實現可持續消費的商業模式，例如允許商家輕鬆轉售或捐贈用過或即將過期的物品，從而減少浪費，並為低收入社區和慈善團體提供消費利益。香港貓電子商務也讓集團變得透明和更具企業責任。我們可以在數碼平台上，分享有關材料和產品的來源及其整體環境和社會影響的詳細信息。然後，消費者可以對他們購買的商品做出負責任的選擇。這使公司很容易建立信譽並向在線消費者真實可靠地表明其負責任的商業行為。

集團致力於透過香港貓的電子商貿平台，打造新一代負責任的企業，並推動環境和社會責任的可持續改善。

IV. Reporting Principles (continued)

3) Responsible Business

The Group and the eCommerce HKMALL are committed to the United Nations Sustainable Development Goals (SDGs) to be a responsible business on ensuring sustainable procurement, consumption practices and environmental-friendly delivery services. We will source products, materials and services, which are legally compliance and from sustainable sources with lower ecological footprints.

HKMALL eCommerce allows the Group and our merchants to optimise the supply chains and logistics. Throughout the period, with data and analytics, we are able to streamline the sourcing of materials and delivery of products to customers, reduce consumption of packaging materials, reduce emissions from transportation, reduce energy consumption and achieve a smaller environmental footprint overall. The Group emphasises the recycling initiatives in reusing shredded paper and cardboard as inner packaging materials replacing plastic bubble wrap. This makes it easier for the Group and our merchants to use recycle carton boxes recyclable materials in the products and packaging to minimise impact to the environment. Further, HKMALL eCommerce platform enables business model of sustainable consumption, such as allowing merchants to easily resell or donate used or near expiry items, therefore reducing waste and providing consumption benefits to lower-income community and charity community. HKMALL eCommerce also enables the Group to be transparent and accountable. We can share the sourcing on digital platform on where materials and products come from as well as their overall environmental and social impact. Consumers can then make responsible choices about what they purchase. This makes it easier for companies to credibility and authentically and credibly convey their responsible business practices to consumers online.

The Group via digital commerce on HKMALL is committed to enabling a new generation of responsible business and driving sustainable improvements in environmental and social responsibility.

四、 報告原則（續） IV. Reporting Principles (continued)

3) 負責任的商業營運（續） 3) Responsible Business (continued)

網絡安全是我們為客戶提供數字化商務服務能力的基石。集團已實施信息安全措施，以確保所有營運中信息的保密性、完整性及可用性。管理團隊已就網絡安全建立清晰的架構及職責，並制定端到端風險管理要求。我們持續監察及加強網絡安全程序，以防止未經授權的存取及網絡攻擊，保障系統及數據安全，鞏固我們數字化平台的韌性及信任。主要措施包括：

- 在工作崗位、筆記型電腦及手持設備上部署網絡安全及防毒軟件，以防範惡意軟件；
- 安裝防火牆以管控外部對公司網絡的存取；
- 加密敏感的商業及個人資料，以加強數據保護；以及
- 定期更新操作系統，以修補安全漏洞。
- 實施多重因素認證(MFA)作為公司網絡的遙距存取方式。
- 每年提供培訓，以加強用戶對釣魚電郵的意識，並確保安全的文件上傳做法。

這些措施體現了集團在全球風險不斷演變的環境下，維持強大網絡安全及保護其數碼生態系統的承諾。

Cybersecurity is a cornerstone of our ability to provide customers with digital commerce services. The Group has implemented Information Security measures to ensure the confidentiality, integrity, and availability of information across all operations. Management team has established clear structures and responsibilities for cybersecurity, together with end to end risk management requirements. We continually monitor and strengthen cybersecurity procedures to safeguard systems and data against unauthorised access and cyberattacks, reinforcing resilience and trust in our digital platforms. Key measures include:

- Deploying internet security and anti-virus software on workstations, notebooks and handheld devices to defend against malwars;
- Installing firewalls to control external access to company networks;
- Encrypting sensitive business and personal data to enhance data protection; and
- Conducting regular operating system updates to address security vulnerabilities.
- Implement multi-factor authentication (MFA) as remote access to company network.
- Provide annual training to strengthen user-awareness of phishing email and to ensure secure file upload practices.

These measures reflect the Group's commitment to maintaining robust cybersecurity and safeguarding its digital ecosystem amidst evolving global risks.

四、 報告原則（續）

本報告概述本集團環境、社會和公司管治(ESG)的績效，是根據「實質性」、「量化性」、「平衡性」和「一致性」的報告原則來作出匯報。請參閱下表，以了解我們對這些報告原則的理解和回應。

IV. Reporting Principles (continued)

In the preparation of this Report, we outline the ESG performance of the Group based on the reporting principles of "Materiality", "Quantitative", "Balance" and "Consistency". Please refer to the table below for our understanding of and response to these reporting principles.

原則 Principle	內容 Context	我們的行動 Our Action
重要性 Materiality	報告應包含反映對環境、社會及管治影響或對造成重大影響的問題對持份者的影響。 The Report should contain issues that reflect material ESG impact or substantially affect stakeholders.	與持份者溝通，了解反映環境、社會及管治影響的問題，進行重要性評估確定重要主題。 We communicated with our stakeholders to understand their concerns relating to issues that reflect material ESG impact and conducted materiality assessment to identify the material topics.
量化性 Quantitative	報告應以可測量的方式披露關鍵績效指標，以便評估和驗證環境、社會及管治政策和管理系統的有效性。 The Report should disclose key performance indicators in ways that can be measured, so that the effectiveness of ESG policies and management systems can be evaluated and validated.	本報告披露關鍵績效指標、定量信息和收集數據的方法（如適用）。 We disclosed key performance indicators, quantitative information and the methodologies in collecting the data, where applicable.
平衡性 Balance	報告應對績效指標作出不偏不倚的反映。同時報告應避免以不恰當的選擇、省略、或表述方式，以影響報告讀者的決策或判斷。 The Report should provide an unbiased picture of our performance. The Report should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the Report reader.	讓環境、社會及管治報告保持平衡，公平披露關鍵ESG方面。披露本報告中的成就和挑戰。 We kept the ESG report balanced and made fair disclosures on key ESG aspects. We disclosed both achievements and challenges in this Report.
一致性 Consistency	報告應使用一致的環境、社會及管治數據方法。如果統計方法有任何變動或其他影響方法的相關因素，應在報告中進行披露。 The Report should use consistent methodologies of ESG data over time. Any changes to the methods used or any other relevant factors affecting the methodologies should be disclosed in the Report.	本報告採用一致的方法來披露有關環境、社會及管治的匯報報告方法設有實質性變化，與上一個報告期間相同。 We reported in accordance with the ESG Reporting Guide and adopted consistent methodologies in this Report. There are no material changes in the reporting approach and methodologies from those adopted by the Group in the previous reporting period.

五、 持份者的參與

本集團認為，理解並採取行動以應對主要持份者的關切和期望，是實現可持續發展的目標。本集團透過不同的溝通渠道與主要持份者積極溝通，以確保來自主要持份者的評論和反饋能夠得到有效和及時的處理。下表顯示了集團所確定的主要持份者的期望和關切，以及相應的管理層回應。

V. Stakeholder Engagement

The Group believes that understanding and taking actions to tackle key stakeholders' concerns and expectations are the goal to achieve sustainable development. The Group actively communicates with key stakeholders through different communication channels in order to ensure comments and feedbacks from major stakeholders could be effectively and timely addressed. The following table shows the expectations and concerns of the major stakeholders as identified by the Group, and the corresponding management responses.

持份者 Stakeholders	溝通渠道 Communication Channels	期望和關切 Expectations and concerns	管理層回應 Management Feedback
顧客 Customers	– 客戶服務熱線 – Customer service hotline – 產品投訴 – Product complaints – 線上購物偏好 – online buying preferences – 通過電子郵件和電話反映意見 – Opinions through email and telephone calls – 社交平台 – Social media	– 合理價格 – Reasonable price – 高品質的服務和產品 – High quality services and products – 準時交貨 – on time delivery – 減少缺貨 – minimise out-of stock – 引入新產品 – New products introduction	– 確保有合約義務以保護客戶的權益和利益； – Ensuring contractual obligations are in place to protect customers' benefits and rights; – 提供高質量的服務和產品，最大限度地滿足客戶的滿意度； – Maximizing customers' satisfaction by providing high quality services and products; – 新及創新產品的推廣活動 – marketing campaigns to introduce new and innovative products – 及時回應客戶的來電和查詢，並及時聯繫各有關部門解決客戶的要求。 – Timely response to customers' calls and enquires and promptly organise relevant departments to address customer's requests.

五、 持份者的參與（續） V. Stakeholder Engagement (continued)

持份者 Stakeholders	溝通渠道 Communication Channels	期望和關切 Expectations and concerns	管理層回應 Management Feedback
員工 Employees	– 會議 Conferences – 培訓、研討會和簡報 Training, seminars and briefing sessions – 職業安全健康局 Occupational Safety and Health council – 平等機會委員會 Equal Opportunities Commission – 員工活動 Employee activities – 部門培訓 Department training	– 健康和安全 Health and safety – 職業生涯規劃 Career development – 勞工權益 Labour rights – 提高員工對職業安全和健康的意識 Raise employees awareness of occupational safety and health – 尊重員工在家庭中的角色 Respect employees' role in their family – 多元包容 Diversity and inclusion	– 使用非危險性的耗材，例如在零售店中使用環保熱敏紙；Use non-hazardous consumables, such as environmentally friendly thermal paper in retail stores; – 加強生態普及保護環境的內部溝通；internal communication to enhance eco-friendly and protecting the environment; – 擴大職業安全培訓，提高培訓員工的比例；Expand occupational safety training and increase the percentage of trained employees; – 創建舒適的工作環境；Creating a comfortable working environment; – 鼓勵員工參與持續教育和專業培訓，提高能力；以及 Encouraging employees to participate in continuous education and professional training to enhance competency; and – 確保有合約義務以保護勞工權益。Ensuring contractual obligations to protect labor rights. – 促進招聘晉升多元包容 Promote diversity and inclusion in recruitment and promotion

五、 持份者的參與（續） V. Stakeholder Engagement (continued)

持份者 Stakeholders	溝通渠道 Communication Channels	期望和關切 Expectations and concerns	管理層回應 Management Feedback
股東 Shareholders	– 年度和中期報告 – Annual and interim reports – 股東大會 – Annual general meetings – 在香港交易所的公告 – Announcements in HKEx	– 投資回報 – Return on investment – 利益保護 – Interest protection – 信息透明度 – Information transparency – 營運風險管理 – Operating risks management – 商業道德和信譽 – Business ethics and credibility	– 通過股東大會確保透明和高效的溝通； – Ensuring transparency and efficient communications through annual general meetings; – 每年兩次會議有關環境、社會及管治／可持續發展的議題； – bi-annual discussion on ESG/Sustainability related issues; – 發布年度和中期報告；以及 – Publishing annual and interim reports; and – 定期在香港交易所公告。 – Publishing regular announcements in HKEx.
供應商 Suppliers	– 商務會議 – Business meetings – 電子郵件和電話通訊 – Email and telephone calls – 供應商評估 – Supplier assessment – 供應商合作會議 – Supplier collaborative conference	– 誠信 – Integrity – 透明的採購流程 – Transparent procurement process – 商業道德和信譽 – Business ethics and credibility – 轉型至綠色供應鏈 – Transition to eco-friendly supply chain	– 確保有合約義務； – Ensuring contractual obligations being in place; – 依法履行合約； – Performing the contract in accordance with the law; – 改進供應商選擇機制； – Improve the supplier selection mechanism; – 推動低碳採購和供應鏈；以及 – Promote low carbon procurement and supply chain; and – 實地考察。 – Site visits.

五、 持份者的參與（續） V. Stakeholder Engagement (continued)

持份者 Stakeholders	溝通渠道 Communication Channels	期望和關切 Expectations and concerns	管理層回應 Management Feedback
政府和監管機構 Government and regulators	– 研討會 – Seminars – 政府諮詢 – Government consultations	– 減少集團的用電、用紙和浪費 – Reduce electricity consumption, paper use and waste across the Group – 選擇無動物測試的產品 – Choose products without animal testing – 監管合規 – Regulatory compliance	– 改進支持可持續發展的供應鏈系統；– Improve a supply chain system that supports sustainable development; – 在環境議題上與監管機構建立良好的關係；– Build successful relationships with regulators on environmental issues; – 制定環境保護政策；– Formulate policy on environmental protection; – 遵守政府對廢棄物處理的規例；以及 – Adhere government regulation on wastes disposal; and – 披露有關環境和氣候變化潛在的風險。 – Disclosure on potential risks arising from environment and climate changes.
社區 The Community	– 社區投資和捐贈 – Community investment and donation – 公司網站 – Company website	– 參與社會活動 – Involvement in society – 節能 – Energy saving – 資源節約 – Resources conversation – 社區發展和支持 – Community developments and support – 公益慈善活動 – Charity activities	– 推行環保措施，減少、重複使用和回收資源對環境影響程度減到最少；– Implementing eco-friendly measures to reduce, reuse and recycle resources to minimise environmental impact; – 支持體育、文化藝術、教育、環境保護和健康相關的社區活動；以及 – Support sports, culture & arts, education, environmental protection and health-related community activities; and – 維持年度捐贈。 – Maintain annual donations.

六、 重要性評估方式

集團重視持份者的意見。考慮到持份者的期望，我們定期檢視ESG議題與集團業務及營運流程的相關性。於報告期內，集團已啟動雙重重要性評估程序，從以下兩個層面分析ESG議題的影響：

a) 影響重要性：評估集團業務活動對社會及環境的正負面影響，識別與業務營運相關的重大議題。

b) 財務重要性：評估ESG相關因素對集團業務表現、現金流狀況及長期競爭力的潛在影響，識別ESG風險及機遇如何影響業務模式及地理佈局。

我們已將重要性評估結果納入集團的全面風險管理程序（D3節第41頁），並識別關鍵優先事項，以指導我們對可持續發展的長期承諾，涵蓋業務各方面，並為持份者創造可持續價值。

基於評估結果的定量數據分析，我們就識別具財務重要性及影響重要性的議題設立以下門檻：

- 高重要性風險－評分>8（按1至10分制）的議題，代表最重大的風險，需要即時管理及董事會關注。
- 中重要性風險－評分>5但≤8的議題，需要積極監察及制定緩解計劃。
- 低重要性風險－評分≤5的議題，予以持續追蹤以進行趨勢分析，惟除非情況出現變化，否則不會列為優先處理事項。

VI. Materiality Assessment Approach

The Group values the opinion given by stakeholders. Taking the stakeholders' expectations into consideration, we periodically review the relevance of ESG issues to the Group's business and operational process. During the Reporting Period, the Group started a double materiality assessment process to analyse the impact of ESG issues from two dimensions:

a) Impact materiality which evaluate the positive and negative impacts of the Group's business activities on society and the environment, identifying materials issues that related to business operations.

b) financial materiality which evaluate the potential impact of ESG related factors on the Group's business performance, cashflow condition and long-term competitiveness, identifying how ESG risks and opportunities affect the business model and geographic footprint.

We integrated the materiality assessment results into the Group's comprehensive risk management process (Section D3 page 41) and identified key priorities to guide our long-term commitment to sustainable development in all aspects of our business and to create sustainable value for our stakeholders.

Based on quantitative data analysis of the assessment results, we established the following thresholds for identifying issues with financial and impact materiality:

- High Material Risks – Issues scoring >8 (on a 1-10 scale), representing the most material risks requiring immediate management and board attention.
- Medium Material Risks – Issues scoring >5 but ≤8, requiring active monitoring and mitigation planning.
- Low Material Risks – Issues scoring ≤5, tracked for trend analysis but not prioritized unless conditions change.

六、 重要性評估方式（續） VI. Materiality Assessment Approach *(continued)*

重大事項 Material Issues	影響重要性 Impact Materiality	財務重要性 Financial Materiality
數字化和創新 Digitalization and innovation	●	●
產品品質和責任 Product quality and responsibility	●	●
商業道德和反貪污 Business ethics and anti-corruption	●	●
隱私保護和資料安全 Privacy protection and data security	●	●
企業管治 Corporate governance	●	●
客戶參與和協作 Customer engagement and collaboration	●	●
消費者購買行為 Consumers' buying behaviour	●	●
多元化、平等及包容 Diversity, equity and inclusion	●	○
員工發展 Employee's development	●	●
人才招聘和留任 Talent recruitment and retention	●	●
職業健康與安全 Occupational health and safety	●	●
資源循環體系 Resource circularity	●	○
風險及危機管理 Risk and crisis management	●	●
氣候相關問題 Climate-related issues	●	○
可持續發展的供應鏈 Supply chain sustainability	●	●
社區投資 Community investment	○	○
能源管理和溫室氣體排放 Energy management and GHG emissions	○	○
用水效率和節約用水 Water efficiency and reduction	○	○
防止強迫勞動和童工 Prevention of forced and child labour	○	○

● 高重要性風險
High Material Risks

● 中重要性風險
Medium Material Risks

○ 低重要性風險
Low Material Risks

六、 重要性評估方式（續） VI. Materiality Assessment Approach (continued)

重要性評估結果之回應 Response to Materiality Assessment Results

根據重要性評估結果，我們分別就影響重要性及財務重要性識別出三項最重大風險。我們已識別並梳理其具體影響，並檢視我們相應的管理指標及策略。

Based on the materiality assessment results, three most material risks in terms of impact materiality and financial materiality, respectively. We identified and sort out their specific impacts and reviewed our corresponding management indicators and strategies.

影響重要性 Impact Materiality

重大風險 Material risks	影響範圍 Scope of Impact	直接影響指標 Direct Impact indicators	報告中的管理層回應 Management Response in the report
數字化和創新 Digitalization and innovation	業務運營 Business operations 產品和服務 Product and services	• HKMALL新商戶數目 Number of new merchants in HKMALL • HKMALL新客戶數目 Number of new customers in HKMALL	第四節報告原則(1)創新和可持續發展（第9頁） Section IV Reporting Principles (1) Innovation & Sustainability page 9
產品品質和責任 Product quality and responsibility	供應鏈產品和服務 Supply chain Product and services	• 產品質量投訴 Product quality complaints • 產品召回 Product recalls	第四節報告原則(3)負責任的商業營運及第十節B5供應鏈管理（第48頁） Section IV Reporting Principles (3) Responsible Business and Section X B5 Supply Chain Management page 48
商業道德和反貪污 Business ethics and anti-corruption	企業管治 Corporate Governance	• 員工銷售行為 Employees sales practices • 供應商及商戶的誠信承諾 Integrity pledges by suppliers and merchants • 涉及貪污及賄賂的違規投訴及已調查個案數目 Number of non-compliance complaints and investigated cases involving corruption and bribery	第七節報告企業管治（第23頁） Section VII Corporate Governance page23

六、 重要性評估方式（續） VI. Materiality Assessment Approach (continued)

重要性評估結果之回應（續） Response to Materiality Assessment Results (continued)

財務重要性 ***Financial Materiality***

重大風險 Material risks	財務影響 Financial Impact	管理層回應 Management Response
數字化和創新 Digitalization and innovation	成本／收益 Cost/Revenue	• 我們持續加強HKMALL的數碼電子商務平台研發投資及創新擴大了商品與服務的可及性，賦予更多元化的消費群體權能，尤其是傳統上服務不足的社區。 • We continuously strengthen R&D investment and innovation in HKMALL's digital eCommerce platform for broadened access to goods and services, empowering a more diverse consumer base—especially. those underserved communities. • 集團透過其HKMall電子商務平台，有效地協助商戶推出具成本效益的方案，以切合低收入社群的需求。 • The Group via HKMall eCommerce platform has efficiently enabled merchants to offer cost-efficient products tailored to the needs of lower-income communities. • 集團持續建立強大的網紅商務網絡，與關鍵意見領袖(KOL)以寄售模式合作，消除KOL庫存風險，同時提升產品曝光度，以最低成本驅動增量收入。 • The Group continuous its effort to cultivate a robust influencer commerce network, partnering with key opinion leaders (KOLs) on a consignment basis, eliminates inventory risks for KOLs while amplifying product visibility, driving incremental revenue streams at minimal cost. • 第四節報告原則(1)創新和可持續發展 (第9頁) • Section IV Reporting Principles (1) Innovation & Sustainability page 9.

六、 重要性評估方式（續） VI. Materiality Assessment Approach (continued)

重要性評估結果之回應（續） Response to Materiality Assessment Results (continued)

財務重要性（續） *Financial Materiality* (continued)

重大風險 Material risks	財務影響 Financial Impact	管理層回應 Management Response
產品品質和責任 Product quality and responsibility	成本／收益 Cost/Revenue	• 集團建立公開公平的採購制度，並持續尋求能提供環保產品的優質供應商。 • The Group creates an open and fair procurement system and continue to seek quality suppliers whom could offer products that are environmentally friendly. • 香港貓電子商務讓集團及商家優化供應鏈及物流。於整個期間內，憑藉數據和分析，我們能夠簡化材料採購和向客戶交付產品的過程，減少包裝材料的消耗，減少運輸排放，減少能源消耗，並整體實現更小的環境足跡。 • HKMALL eCommerce allows the Group and our merchants to optimise the supply chains and logistics. Throughout the period, with data and analytics, we are able to streamline the sourcing of materials and delivery of products to customers, reduce consumption of packaging materials, reduce emissions from transportation, reduce energy consumption and achieve a smaller environmental footprint overall. • 第四節報告原則(3)負責任的商業營運及第十節B5供應鏈管理（第48頁） • Section IV. Reporting Principles (3) Responsible Business and Section X B5 Supply Chain Management page 48

六、 重要性評估方式（續） VI. Materiality Assessment Approach (continued)

重要性評估結果之回應（續） Response to Materiality Assessment Results (continued)

***財務重要性*（續） *Financial Materiality* (continued)**

重大風險 Material risks	財務影響 Financial Impact	管理層回應 Management Response
客戶參與和協作 Customer engagement and collaboration	成本／收益 Cost/Revenue	• 集團積極尋求商戶及業務夥伴共同設計及提供創新低碳產品替代方案。我們重視與夥伴透過聯合可持續發展活動進行合作，旨在吸引關注氣候的客戶及綠色產品愛好者。 • The Group is actively seeking merchants and business partners to co-design and deliver innovative, low-carbon product alternatives. Emphasis is placed on collaboration with partners through joint sustainability campaigns, aimed at attracting climate-conscious customers and green product enthusiasts. • 第四節報告原則(1)創新和可持續發展 (第9頁) • Section IV Reporting Principles (1) Innovation & Sustainability page 9.

集團持續監察外部環境中的風險，以便更新業務可持續發展的策略規劃。氣候風險的識別及評估以及應對措施於D2報告（第38頁）。

The group is continuously monitoring risks in the external environment so that we can update our strategic plan in business sustainability. The identification and assessment of climate risks and responses are reported in D2 (page 38).

七、 企業管治

集團致力於維持良好的企業管治常規與程序，並重視優質的董事會、穩健的內部監控，以及對所有持份者的透明度與問責性。我們努力秉持良好的企業管治原則，以堅守誠信的態度營運業務，防範不公平的商業行為。我們嚴格遵守業務所在的國家所有法律及法規。

氣候相關議題的管治遵循整體的管治框架，其氣候管治架構已於D1節中匯報。

董事會的角色

本集團由董事會管治，負責指導和監督業務營運事務。董事會向股東負責，旨在創造股東最大的長期價值發展，同時平衡更廣泛各方持份者的相關者利益。

董事會是負責公司的領導和監控；其監督集團的業務並評估集團的業績，並對集團的可持續發展／環境、社會和治理的策略，及承擔將可持續發展融入集團的長期成長的責任。在監督治理和風險管理框架時，董事會不斷識別和評估氣候變化和可持續發展的風險。它與審計委員會一同協作，我們審查風險管理框架，確保其設計、實施和監控的有效性。氣候相關風險也被納入集團風險管理框架的可持續發展風險。董事會召開會議，討論對潛在財務影響的持續監控，並批准可持續發展框架、及長期可持續發展目標和指標，董事會並對框架進行持續監督。此外，董事會亦專注於本集團的整體策略發展及其政策，特別關注本集團的成長及財務表現。

VII. Corporate Governance

The Group is committed to the maintenance of good corporate governance practices and procedures and emphasise a quality board, sound internal controls, and transparency and accountability to all stakeholders. We endeavor to uphold good corporate governance and conduct business with uncompromising integrity and safeguards against unfair business practices. We strictly abide by all laws and regulations in our operations, and in accordance with those of the countries in which we operate.

The governance of climate-related issues follows overall governance framework and climate governance structure is reported in section D1.

Role of the Board

The Company is governed by the Board which is responsible for directing and supervising its affairs. The Board is accountable to the shareholders for the development of the Group with the goal of maximising long-term shareholders' value, while balancing broader stakeholders' interests.

The Board is responsible for the leadership and control of the Company; it oversees the Group's businesses, evaluates the performance of the Group, bears the overall responsibility for the Group's sustainability/ESG strategy and integrates sustainability into the Group's long-term growth. In overseeing the governance and risk management framework, the Board conducts ongoing identification and assessment of climate change and sustainability risks. Collaborating with the Audit Committee, we review the risk management framework, ensures its effectiveness in design, implementation, and monitoring climate-related risks on the incorporated into sustainability risks in the Group's risk management framework. The Board meets to discuss continuous monitoring on potential financial impacts and also approves the Sustainability framework, long-term sustainability goals and targets. The Board provides ongoing oversight of the framework. Besides, the Board also focuses on overall strategic development of the Group and its policies with particular attention paid to the growth and financial performance of the Group.

七、 企業管治（續）

董事們的任務是促進公司的長期成長，並以可持續增長為重點，做出符合公司最佳利益的決策。董事會由主席陳建文先生帶領，與董事會協商決定集團的整體戰略方向，並負責高層管理的監督。管理層負責集團的日常運營，由首席執行官領導，並得到執行董事的支持。

董事會致力於將可持續發展納入業務策略，並承擔領導和責任，包括：

- 監督評估和確認集團的環境和社會影響；
- 確保建立適當和有效的風險管理和內部控制系統；
- 辨識環境和氣候變化相關的風險和機會；
- 與投資者和監管機構的期望和要求相一致；
- 定期審查集團的績效；
- 將可持續發展納入企業文化，並促進可持續發展考量成為業務決策過程的一部分；以及
- 批准集團可持續發展報告中的披露內容。

VII. Corporate Governance (continued)

The Directors are charged with the task of promoting the long-term success of the Company and making decisions in the best interests of the Company with special focus on sustainable growth. The Board is led by the Chairman, Mr. Chen Jianwen, who determines the overall strategic direction of the Group in consultation with the Board and is responsible for the high-level oversight of management. Management is responsible for the day-to-day operations of the Group under the leadership of the Chief Executive Officer, with the support of the Executive Directors.

The Board is committed to incorporate sustainability into the business strategies and take leadership for and accountability in:

- Overseeing the assessment and identification of the Group's environmental and social impacts;
- Ensuring proper and effective risk management and internal control systems are in place;
- identifying relevant risks and opportunities in the environment climate-related changes;
- Aligning with what investors and regulators expect and require;
- Regularly reviewing the performance of the Group;
- Integrating sustainability in the corporate culture and promoting sustainability as part of the business decision-making process; and
- approving disclosures in the Group's Sustainability Report.

七、 企業管治（續）

VII. Corporate Governance (continued)

管理層在可持續發展及公司管治的角色

Management's role to sustainability and governance

創新與環境、社會及企業管治委員會成立於2023年，由董事會主席、首席執行官、首席財務官和高級財務總監組成，他們定期開會討論新舉措和可持續發展問題，然後提交給董事會審查和監督新項目的績效和可持續發展舉措。該委員會還對與氣候相關的風險和機會進行監督，包括與氣候變化相關的能源效率、材料採購、實體風險和過渡風險。該委員會還負責將可持續發展績效納入管理績效審查，然後向審計委員會和董事會報告績效和措施。

The Innovation and ESG committee is established in 2023, which composes of Chairmen of Board, CEO, CFO and Senior Financial Controller, who meet regularly to discuss new initiatives and sustainability issues ahead of their submission to the Board for their review and provide oversight of performance of the new projects and sustainability initiatives. The committee also provides oversight on climates-related risks and opportunities, including energy efficiency, material sourcing, physical risks and transition risks relating to climate change. The committee is also responsible for integrating sustainability performance into management performance review and then reporting the performance and initiatives to the Audit Committee and the Board.

集團認識到，將可持續實踐融入集團營運的重要性，並擁抱可持續發展，將業務轉型為更好的長期和可持續的財務表現。透過年度風險評估，集團繼續業務發展與營運環境保持一致，並建立更具彈性和可持續發展的業務，以達到所有持份者不斷變化的期望。本集團所採納的企業管治原則和慣例，強調董事會的多元化和高素質，以及健全的內部監控、透明度和問責制。除了報告財務表現外，集團制定與環境可持續發展相關的非財務報告績效指標，例如空氣排放、水消耗、減少廢棄物，以及員工多樣性和社區參與等社會指標。本集團將繼續檢討其治理方式並在未來進行適當的增強。

The Group recognises the importance of integrating sustainable practices into our operations and embraces the sustainability in transforming the business to a better long-term and sustainable financial performance. By conducting annual risk assessment, the Group continues to align the business developments with the environment in which it operates and builds a more resilient and sustainable business to manage the evolving expectations of all stakeholders. The corporate governance principles and practices adopted by the Group emphasise a diverse and quality Board with sound internal controls, transparency and accountability. In addition to report financial performance, the Group has developed non-financial reporting performance metrics related to environmental sustainability such as air emissions, water consumption, waste reduction, as well as social metrics such as employee diversity and community engagement. The Group will continue to improve the risk management methodology and make appropriate enhancements on governance going forward.

八、 環境層面

本集團專注於減少對自然環境的負面影響，並致力於降低與氣候變化有關的風險。綠色進程和環境保護是我們可持續發展戰略的核心。我們與客戶、供應商和行業夥伴合作，積極整合環境保護和可持續發展，提高供應鏈表現，採用標準和最佳行業範例，並從可持續來源獲取產品。

我們以2022年為基準制定可持續發展的目標，包括減少空氣排放、節能、減少廢棄物和減少包裝材料的目標。集團並持續加強可持續發展數據的收集和分析流程。集團致力提供專門資源和關注來開發和推出淨零排放的項目，以實現溫室氣體（「GHG」）減排目標，並制定應對氣候變化所帶來的實體及過渡風險的措施。

A1：排放物

由於集團主要從事零售和電子商務業務，因此我們辦公室和零售店的環境對影響微不足道。然而，集團仍追求綠色和環境保護的概念，致力於改善其運營，減少其對環境的直接影響。我們近年來擴大的電子商務業務也有望減少來自實體店的能源消耗和廢棄物產生，同時我們正在鼓勵無紙化的工作環境。

集團採用氣候相關財務披露工作組（「TCFD」）的政策和監管指引的變化。集團遵守防止污染的法律，如空氣污染控制條例、噪聲控制條例、廢物處理條例、水污染控制條例、環境影響評估條例、海上傾倒條例、臭氧層保護條例、危險化學品控制條例和產品綠色責任條例，以及機動車輛怠速（固定罰款）條例等。

VIII. Environmental Aspects

The Group focuses on our environmental footprint and aims at minimising the negative impacts on natural environment through mitigating climate-related risks. Go green and environmental protection is central to our sustainability strategy. We work with our customers, suppliers and industry partners to actively integrate environmental protection and sustainability in improving performance in the supply chain, adopting standards and best practices to obtain products from sustainable sourcing.

We used year 2022 as the baselines to develop the sustainability goals including air emission reduction, energy saving, wastes and packaging material reduction goals. The Group continues to enhance the process of collecting and analysing sustainability data. The Group are committed to provide dedicated resources and attention to develop and roll-out the net-zero projects in achieving the goal of Greenhouse Gas ("GHG") emissions reduction, as well as developing response to physical risks and transition risks from climate change.

A1: Emissions

Since the Group is mainly engaged in retail business and eCommerce, the environmental impact of our office and retail store operations is insignificant. Yet, the Group still pursues the concept of green and environmental protection and has been committed to improving its operations to reduce the direct impact of its business on the environment. The eCommerce business we have expanded in recent years is also expected to reduce energy consumption and waste generation from physical stores as we are encouraging a paperless working environment.

The Group adopts changes in policy and regulatory guidance from Task Force on Climate-related Financial Disclosures ("TCFD"). The Group complies to the anti-pollution laws such as Air Pollution Control Ordinance, Noise Control Ordinance, Waste Disposal Ordinance, Water Pollution Control Ordinance, Environmental Impact Assessment Ordinance, Dumping at Sea Ordinance, Ozone Layer Protection Ordinance, Hazardous Chemicals Control Ordinance and Product Eco-responsibility Ordinance, Motor Vehicle Idling (Fixed Penalty) Ordinance etc.

八、 環境層面（續）

VIII. Environmental Aspects (continued)

A1：排放物（續）

A1: Emissions (continued)

溫室氣體(GHG)排放

在報告期內，集團直接排放的溫室氣體包括氮氧化物、二氧化硫、懸浮粒子和其他空氣污染物，非常小。間接排放溫室氣體的主要來源是購買的電力和棄置在堆填區的紙張廢料。集團已通過提供持續培訓和張貼節能提醒來教育和鼓勵員工致力於良好的節能實踐。

Greenhouse Gas (GHG) Emissions

During the Reporting Period, the Group's air emissions regarding nitrogen oxides, sulphur oxides, particulate matter and other air emissions, were very small. The main sources of indirect greenhouse gas emissions were purchased electricity and paper waste disposed at landfills. The Group has educated and encouraged our staff to commit on good energy-saving practices by providing continuous training and affixing energy saving reminders.

排放類別 **Emissions Category**	2022年 2022 基準年 Baseline Year	**2025年-2026年** **2025-2026**
範圍1：直接排放的溫室氣體 Scope 1 Direct GHG emission	24	**9**
範圍2：能源類間接溫室氣體排放 Scope 2 Energy indirect GHG emission	1260	**436**
範圍3：其他間接溫室氣體排放 Scope 3 Purchased goods and services	55	**31**
溫室氣體總排放 Total GHG emission	1339	**476**

在報告年度內，我們在範圍1下產生了9噸二氧化碳當量的排放量（2022年：在範圍1下產生了24噸二氧化碳當量的排放量），較2022年減少63%實現公司到2030年將溫室氣體排放減少15%的目標（範圍1及2）。減少的原因是一部汽油推動的公司車被處置。展望未來，我們將繼續努力實施節能減排措施，並致力於進一步減少溫室氣體排放，實現我們的最終目標。此外，我們在範圍2下產生了436噸二氧化碳當量的排放量（2022年：在範圍2下產生了1,260噸二氧化碳當量的排放量）。較2022年減少了65%，集團會力爭達成2030年溫室氣體減量15%的目標（範圍2）。2025/26年，排放量減少的原因是繼續在公共區域安裝電力感測器、清潔所有空調設備以提高效率，並防止空氣過濾器堵塞，以及將辦公室和倉庫的空調設備設置為25°C，從而節省了電力的消耗。

During the Reporting Year, we generated 9 tonnes carbon dioxide equivalent emissions under scope 1 (2022: 24 tonnes of carbon dioxide equivalent emissions under scope 1), representing a decrease of 63% compared to 2022, which successfully contributed to the Company's target of minimising its GHG emissions by 15% by 2030 (scopes 1 and 2). The improvement was attributed to the disposal of a petrol-powered company car. Looking ahead, we will continue our efforts in implementing energy-conversation and emission-reduction measures, and we aim to further minimise GHG emissions towards our ultimate goal. Also, we generated 436 tonnes of carbon dioxide equivalent emissions under scope 2 (2022: 1,260 tonnes of carbon dioxide equivalent emissions under scope 2), this represented a decrease of 65% compared to 2022. The group will strive to achieve the target GHG emissions reduction of 15% by 2030 (scope 2). In 2025/26, the decrease in emissions was due to continued effort in the saving of electricity from installation of electricity sensors in public areas, cleaning all air-conditioning equipment to improve efficiency and prevent clogged air filters, as well as setting all AC equipment at 25°C in office and warehouse.

八、 環境層面（續）

VIII. Environmental Aspects (continued)

A1：排放物（續）

A1: Emissions (continued)

溫室氣體(GHG)排放（續）

Greenhouse Gas (GHG) Emissions (continued)

此外，我們在範圍3下產生31噸二氧化碳當量的排放量（2022年：在範圍3下產生了55噸二氧化碳當量的排放量）排放量增加是由於增加紙張消耗。與2022年相比，今年溫室氣體總排放量減少了44%。範圍1至3的溫室氣體排放總變化主要是由於減少用電消耗的措施。

Besides, we also generated 31 tonnes of carbon dioxide equivalent emissions under scope 3 (2022: 55 tonnes of carbon dioxide equivalent emissions under scope 3) the increase were due to higher paper consumption. This year, the total greenhouse gas emission has decreased by 44% comparing with 2022. The total change of GHG emissions in scope 1-3 was mainly due to initiatives in reducing electricity consumption.

該集團旨在持續降低能源消耗和減少範圍1和2中產生的絕對二氧化碳排放量，到2026年將減少6%，且在長期目標中的目標為到2030年將範圍2的排放量減少15%。我們的最終目標是在2060年實現碳中和。對於範圍3，我們承諾在2030年之前，將涵蓋購買的商品和服務的排放量的80%的供應商具有驗證的排放目標；該集團計劃在2030年之前，涵蓋上游運輸和分銷的排放量的供應商中有60%具有可驗證的環境、社會及管治的ESG目標。

The Group aims at continuously reducing energy consumption and absolute carbon dioxide emissions generated in our scopes 1 and 2 by 6% by 2026 and aims to reduce scope 2 emission by 15% by 2030 in the long-term goal. Our ultimate goal is to be carbon neutral by 2060. For scope 3, we commit that 80% of our suppliers by emissions covering purchased goods and services, will have validated emission targets by 2030; the Group plan to have 60% of our suppliers by emissions covering upstream transportation and distribution, will have validated ESG targets by 2030.

在2023年，我們推出多項措施減少我們的業務對環境的影響，包括致力於將環境保護文化融入我們的零售店中，包括張貼節能通知或提醒，鼓勵員工參與環境保護活動，並實施以下措施：

There are a number initiates during 2023 to reduce the impact of our business on the environment, which included integrating environmental protection culture into our retail stores, including posting energy-saving notices or reminders to encourage employees to participate in environmental protection activities, and implementing the following measures:

- 關閉未使用的燈光和設備，或使用計時器控制電源；
- 將空調系統調節為25°C，以適用於辦公室和倉庫環境；
- 在所有公共區域安裝感測器以減少用電量。
- 將照明更換為LED燈，以減少能源消耗；

- Turning off the lights and equipment not in use or use timers to control power supply;
- Air conditioning system was regulated to 25°C for office and warehouse environment;
- Installing sensors to reduce electricity consumption in all public areas;
- Replacing the fluorescence lights with LED-lights to reduce energy consumption;

八、 環境層面（續） VIII. Environmental Aspects (continued)

A1：排放物（續） A1: Emissions (continued)

溫室氣體(GHG)排放（續）

- 定期清潔或更換所有空調機的濾網，以提高空調的效率；以及
- 定期檢查能源計量器，並在門上貼上條帶以防止冷空氣外洩。

Greenhouse Gas (GHG) Emissions (continued)

- Periodical cleaning or replacing filter in all air-conditioners to improve efficiency of air-conditioning; and
- Periodical review of energy meters and applying strips on doors to prevent leakage of cool air.

有害和無害廢物

在我們的日常運營中，即美容和健康產品的銷售中，我們不會產生危險廢物，如化學廢物，醫療廢物和危險化學物質。在報告期內，我們產生的廢物主要是廢紙，其中包括收銀機中使用的熱敏紙卷、辦公室和倉庫使用的印刷紙和零售商店的紙購物袋。在報告期內，我們使用的非危險廢物為85噸（2022年：106噸），相比2022年減少了20%。增加主要是由於包裝物料使用量增加及倉庫優化項目有延誤。該集團旨在到2026年將非危險廢物減少至少5%，並在長期目標中到2030年至少減少15%。我們在整個業務運營中採用了綠色辦公室管理，以進一步減少日常運營中的廢物產生。集團於2025／26年回收了1,000公斤，並承諾在未來的業務營運中持續推行此項環保工作。集團將繼續鼓勵員工使用電子文件而不是紙質副本；並使用雙面印刷方法。同時，我們繼續鼓勵員工優先考慮數字化的通信方式，實用雙面列印，並儘量減少紙張的應用。

Hazardous and Non-hazardous Waste

In our day-to-day operations, i.e. sales of beauty and health-care products, we do not generate hazardous waste such as chemical waste, medical waste and hazardous chemicals. During the Reporting Period, the waste produced by us was mainly waste paper, which included the thermal paper rolls used in the cash register, printing paper used in the office and warehouse and paper shopping bags in retails. During the Reporting Period, our usage of non-hazardous waste was 85 tonnes (2022: 106 tonnes), representing 20% decrease compared to 2022. The increase was mainly due to the higher packaging materials consumptions and delay in warehouse optimisation project. The Group aims to reduce non-hazardous waste by at least 5% by 2026 and at least 15% by 2030 in the long-term goal. We have adopted green office management on our entire business operations to further reduce waste generation in the daily operations. The Group recycled 1,000 kg in 2025/26, and remains committed to continuing these recycling efforts in future business operations. The Group will continue to encourage the staff to use electronic documents rather than paper copies; and use double sided printing method. Meanwhile, we continue to encourage staff to prioritise digital communication, enable double-sided printing and minimise paper waste generation.

八、 環境層面（續）

A1：排放物（續）

***有害和無害廢物*（續）**

集團已實施各種措施以實現減少目標：

- 替換所有塑膠杯和膠樽；
- 減少紙張使用：我們已採用電子收據，標籤印刷和快遞訂單印刷來節省紙張印刷；
- 將收到的紙箱重新用作客戶的送貨箱；
- 重複使用卡盒和碎紙作為內包裝材料，減少浪費；
- 鼓勵員工重複使用信封和紙張；以及
- 部署可降解塑膠、紙質和可回收的非織造布袋。

我們的辦公室每年都組織一次「環境清潔」活動，將舊文件和文件移除並將其送往回收公司以回收紙張廢物。

在報告期內，該集團未違反與空氣或溫室氣體排放或危險或非危險廢物相關的任何適用法律法規。

VIII. Environmental Aspects (continued)

A1: Emissions (continued)

***Hazardous and Non-hazardous Waste* (continued)**

The Group has implemented a variety of steps to achieve the reduction target:

- All plastic cups and bottles were replaced;
- Reducing paper usage: we have adopted digital receipts, label printing and express order printing to save the printing of paper;
- Reusing incoming carton boxes as delivery boxes to customers;
- Reusing the card box and shred paper for inner packaging materials to reduce wastes;
- Encouraging employees in reusing envelop and papers; and
- Deploying degradable plastic, paper, and recyclable non-woven bags.

Our office organized environmental clean-up activity annually by removing old files and documents and sending them to recycling companies to recycle waste of paper.

During the Reporting Period, the Group are not in breach of any applicable laws and regulations related to air or greenhouse gas emissions or hazardous or non-hazardous waste.

八、環境層面（續）

VIII. Environmental Aspects (continued)

A2：資源使用

A2: Use of Resources

提高資源使用效率也是集團非常重視的環境保護問題。為了履行我們的環保責任，我們不時審查和評估我們的環保措施的效率和有效性，以節省能源消耗，幫助我們在環境保護和業務增長之間取得良好的平衡。

Improving the efficiency of use of resources is also an environmental protection issue that the Group attaches great importance to. In order to fulfil our environmental responsibility, we review and evaluate the efficiency and effectiveness of our environmental initiatives from time to time to save energy consumption and help us strike a good balance between environmental protection and business growth.

能源使用

報告期間內，直接能源消耗主要來自汽油／汽油和柴油的使用，能源消耗總量為39兆瓦時（2022年：100兆瓦時），較上年減少61%。此外，集團間接能源消耗是主要來自外購電力，總用電量為1,146兆瓦時（2022年：2,430兆瓦時），較2022基準年減少53%。減少的主要原因是關閉了一些零售商店以及減少能源消耗的舉措，實現了2030年減少15%電力的目標。我們已積極採取了一系列節能措施，以實現資源的有效使用，例如將辦公室溫度保持在攝氏24至26攝氏度，關閉不必要的照明，並轉用帶有能源效率標籤的節能設備。集團明白減少能源消耗不僅可以減少溫室氣體排放，還可以減少集團的不必要開支，我們已經採用自動低功率模式或節能模式替換照明或設備，以實現最小化能源消耗的目標。預計在長期目標中集團的間接能源消耗到2030年將實現至少減少15%。

Energy Use

During the Reporting Period, direct energy consumption was mainly attributable to usage of gasoline/petrol and diesel, with a total energy consumption of 39 MWh (2022: 100 MWh), an decrease of 61% from the previous year. Besides, the Group's indirect energy consumption; which was mainly attributable to purchased electricity, with a total electricity consumption of 1,146 MWh (2022: 2,430 MWh), representing a decrease of 53% compare against 2022 baseline year. The decrease was mainly due to the closure of some retail stores and initiatives in reducing energy consumption, which achieved the 2030 target of electricity reduction of 15%. We have proactively taken a series of energy-saving measures to achieve efficient use of resources, such as to keep the office temperature at 24 to 26 degrees Celsius, turning off unnecessary lighting, and deploying energy-efficient devices which carry energy efficiency label. The Group understands that reducing energy consumption not only cut greenhouse gas emissions but also reduces unnecessary expense for the Group, we had replaced lighting or equipment with automatic low power mode or energy-saving mode with the objective of minimizing energy consumption in the future. The indirect energy consumption of the Group will achieve at least 15% reduction by 2030 in the long-term goal.

水消耗

水是業務操作過程的關鍵資源。根據聯合國對水和衛生的工作，聯合國水資源的整合技術建議來自聯合國實體和外部組織，有助於形成可持續發展目標6（SDG 6），以「確保水和衛生設施的可用性和可持續管理，以供所有人使用」。集團通過有效的水資源管理來理解環保的重要性。

Water Consumption

Water is a critical resource for operational process. According to United Nations' (UN) work on water and sanitation, UN-Water's consolidated technical advice from UN entities and external organizations helped shape Sustainable Development Goal 6 (SDG 6) to "ensure availability and sustainable management of water and sanitation for all". The Group understands the importance of environmental protection through efficient water management on warehousing.

八、環境層面（續）

VIII. Environmental Aspects (continued)

A2：資源使用（續）

A2: Use of Resources (continued)

水消耗（續）

Water Consumption (continued)

在報告期內，我們的用水量約為4,846立方米（2022年：9,282立方米），較基準年減少48%，這與相同原因導致用電量的下降相當。集團的用水量長期目標預計至2030年至少實現10%的削減。

During the Reporting Period, our water consumption was approximately 4,846 m^3 (2022: 9,282 m^3), a decrease of 48% versus baseline year which was comparable with the decline in electricity consumption driven by the same reason. The water consumption of the Group is expected to achieve at least the reduction of 10% by 2030 in the long-term goal.

集團定期維護和修復茶水間的用水設施，以確保洩漏的管道得到定期更換或修復。其他相關措施包括在辦公室張貼海報，提醒員工節約用水。

The Group regularly maintains and repairs the water facilities in the pantry to ensure that leaking pipes are regularly replaced or repaired. Other related measures include posting posters in the office to remind employees of saving water.

包裝物料消耗

Packaging Material Consumption

包裝物料包括紙箱類與膠袋。在報告期內，我們的紙質包裝盒膠袋使用約為5公噸（2022年：7公噸）。同2022年基準年比較，包裝物料減少29%。在長期目標中集團預計包裝物料的使用將於2030年至少減少20%。

Packaging materials included packaging carton boards and plastic bags. During the Reporting Period, our packaging cartons and paper bags usage was approximately 5 tonnes (2022: 7 tonnes), 29% below 2022 baseline year. The packaging material consumption of the Group is expected to achieve a reduction at least 20% by 2030 in the long-term goal.

A3：環境及自然資源

A3: The Environment and Nature Resources

集團高度重視業務運作會消耗能源和紙張等自然資源。我們將繼續評估我們業務的環境風險，檢討我們的環境保護措施，採用更多的資源節約和環境保護措施，以減少對自然環境的影響，並遵守適用於本集團就排放和資源使用的法律法規。本集團意識到保護環境對社會和下一代的幸福至關重要，我們會盡可能採用更多節能減排和環保的設備，提高員工和商業合作夥伴的環保意識，從而共同實現可持續發展的目標，進一步減輕對環境的不良影響。

The Group pays great attention to our business operations that have consumed energy resources and nature resources such as paper. We will continue to assess the environmental risks of our business, review our environmental protection measures, adopt more resource conservation and environmental protection practices to reduce the impact on the natural environment, and comply with the laws and regulations applicable to the Group's emissions and use of resources. The Group is aware of the importance in protecting the environment for the well-being of the society and the next generation. We endeavour to further alleviate the adverse impact on the environment in the future by adopting more resource-saving and environmentally-friendly equipment whenever possible, to enhance the environmental awareness of our staff and business partners, and in turn achieve the goal of sustainable development collectively.

自2023年以來，集團倡導環保理念，鼓勵員工綠化辦公區域，參與保護環境，重複再用或回收紙張，減少列印文件等等。

Even since 2023, the Group promotes the environmentally friendly mindset by encouraging employees to create green office spaces, participate in environmental protection efforts, and practice paper reuse, recycling and reduced printing.

九、 氣候相關披露

集團已修訂氣候變化策略，以回應持份者的期望，並與IFRS S1可持續發展相關財務資訊披露的一般要求保持一致。透過與全球認可的框架接軌，集團旨在提升營運的透明度、問責性及抗逆力。此項承諾反映了我們積極承擔責任的決心－不僅是對環境影響負責，更是為投資者、客戶、員工及社區創造長遠價值。邁向循環經濟的轉型－以節約自然資源的「減量、重用、回收及再生」（4R模式）為核心原則－正成為持續改善排放及廢物減量的關鍵路徑，以確保生態多樣性的長期維持，並在追求可持續發展的過程中加強抗逆能力。

作為一家跨境電子商務數碼平台公司，我們致力於優化自身營運的環境管理，並透過科技創新及生態系統合作，支持產業價值鏈夥伴及用戶的環保工作。

D1. 管治

卓悦建立可持續發展管治框架，由董事會及管理團隊負責指導、監督策略及決策。氣候相關議題的管治遵循整體ESG管治框架，詳情載於第七節《企業管治》。董事會及管理層負責監督集團在氣候變化方面的策略、風險與機遇，相關內容已於下方的氣候管治架構圖中說明。

IX. Climate-related Disclosures

The Group has revised the Climate Change strategies to address the expectations of our stakeholders and align the IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information. By aligning with globally recognized frameworks, the Group aims to enhance transparency, accountability, and resilience across our operations. This commitment reflects our determination to take meaningful responsibility—not only for our environmental impact but also for the long-term value we create for our investors, customers, employees, and communities. A transition towards a circular economy—anchored in the principles of reduce, reuse, recycle, and recover in conserving natural resources (the 4R model)–becoming an essential roadmap towards on-going improvement in emission and wastes reduction, ensuring long-term ecological diversity and strengthening resilience in pursuit of sustainable development.

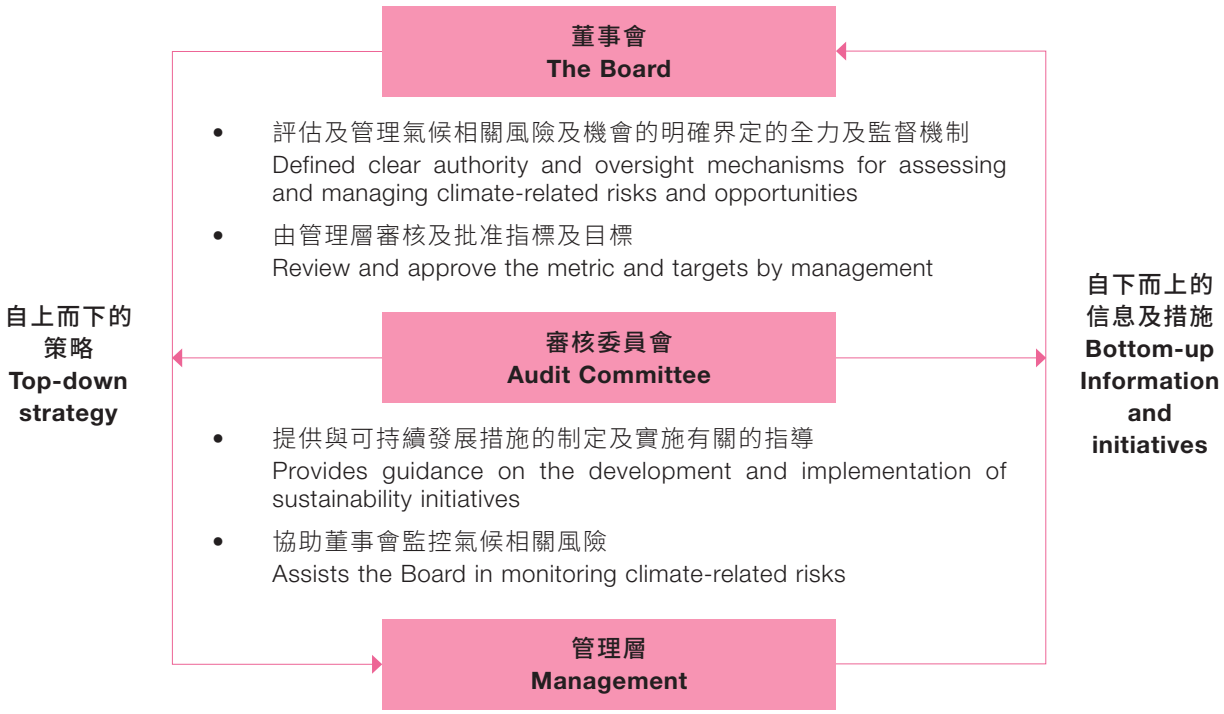
As a Cross-Border eCommerce digital platform company, we strive to optimize the environmental management in our own operations and support environmental protection efforts among our industry value chain partners and users through technological innovations and ecosystem collaborations.

D1. Governance

Bonjour deployed a sustainability governance framework with the Board and the management team responsible for directing, supervising strategies and decision-making. Governance of climate-related issues follows our overall ESG governance framework, as described in Section VII Corporate Governance. The Board and management provide oversight over the Group's climate change approach, risks and opportunities, as outlined in the Climate Governance Structure diagram below.

九、 氣候相關披露（續） IX. Climate-related Disclosures (continued)

D1. 管治（續） D1. Governance (continued)



董事會及管理團隊已將氣候因素納入每年兩次的策略會議作為優先事項。這些會議重點評估已識別的氣候風險對集團營運、財務表現及長期可持續發展的潛在影響。透過將氣候風險評估中發現的風險與差距整合至業務策略及年度規劃中，集團展現其對負責任管治的承諾，並在策略層面上制定應對氣候變化風險的措施。集團持續探索機會，透過將氣候韌性措施融入核心營運流程，鞏固營運基礎。集團亦將不斷提升數據收集能力，並識別改進空間，以加強未來氣候相關資訊披露的質量與透明度。

The Board and management team have made it a priority to include climate considerations in their bi-annual strategic meetings. These discussions focus on evaluating the potential impact of identified climate risks on the Group's operations, financial performance, and long-term sustainability. By integrating risks and gaps from climate risk assessments into both business strategies and annual planning, the Group demonstrates its commitment to responsible governance and the development of climate-change responses to those risks at strategic level. The Group continues to explore opportunities to strengthen our operational foundations by integrating climate resilience measures into core operational processes. The Group will continuously improve data collection capabilities and identify areas for improvement to strength the quality and transparency of future climate-related disclosures.

九、 氣候相關披露（續）

IX. Climate-related Disclosures (continued)

D2. 策略

D2. Strategy

集團持續監察外部環境中的風險，以便更新業務可持續發展的策略規劃。集團已制定低碳路線圖，指導業務營運減少空氣排放，並與2022年所訂立的減排目標保持一致。目前，我們的減排工作仍按計劃穩步推進。

The group is continuously monitoring risks in the external environment so that we can update our strategic plan in business sustainability. The Group has established a low-carbon roadmap to guide our business operations in reducing air emissions in line with our reduction targets set in 2022. We are still on track with our efforts in reducing emission.

我們進行氣候評估，以評估實體風險與轉型風險，從而識別並分析其對業務營運的潛在影響。集團亦重視評估所需的財務資源，以支持向具氣候韌性的業務轉型，並確保符合政府政策與法規要求。

We conduct climate assessment to evaluate the physical risks and transition risks to identify and assess the potential impacts on our business operations. It is important for the Group to assess what are the financial resources to support the transformation to climate resilience business as well as in compliance with governmental policies and regulations.

我們的策略仍然是投資於具備穩定及可持續現金流潛力的資產與業務。我們有信心，在董事會及管理層的審慎監督下，這些資產的價值將隨時間穩步提升。

Our strategy remains to invest in assets and businesses with the potential for stable and expanding cash flows over time. We are confident that with prudent board and management oversight, the value of these assets is likely to increase over time.

物理風險

Physical Risks

物理風險是指與氣候變化的物理影響相關的風險，這些風險可能由事件驅動（急性風險），也可能由氣候模式的長期變化（慢性風險）引起。

Physical risks refer to the risks related to physical impacts of climate change, which can be event-driven (acute risks) or caused by longer-term shifts in climate patterns (chronic risks).

急性物理風險由極端天氣變化（例如熱浪、颱風、火災和洪水等）驅動，這些變化會對設施和基礎設施造成風險；影響營運並導致供應鏈中斷。

Acute physical risks are driven by extreme weather changes such as heatwaves, typhoon, fires and flooding etc., which involve risk to facilities and infrastructure; impact on operations and supply chain disruptions.

慢性物理風險（或「增量」氣候影響）是指氣候模式的長期變化，導致海平面上升、慢性熱浪和季節變化（例如冬季變短、夏季變長），並伴隨年平均降雨量的變化。

Chronic physical risks (or “incremental” climate impact) refer to longer-term shifts in climate patterns, which cause sea level rise, chronic heat waves, and shifting seasons (such as shorter winters and longer summers) with accompanying changes in annual average rainfall.

九、 氣候相關披露（續）

IX. Climate-related Disclosures (continued)

D2：策略（續）

D2. Strategy (continued)

轉型風險

轉型風險是指與低碳經濟轉型相關的風險，這可能涉及政策、法律、技術和市場變化，以應對與氣候變化相關的減緩和調適要求。

集團認識到向低碳和更具氣候適應力的未來轉型存在重大風險。這些風險包括監管變化、技術進步、不斷變化的消費者期望以及聲譽挑戰。消費者對環保包裝的需求日益增長，並傾向於那些展現強大永續發展承諾的品牌。預計這種轉變將影響集團的採購決策，包括產品選擇和季節性供應。

在轉型風險方面，主要風險是氣候政策干預。隨着本地監管機構及下游價值鏈參與者加強氣候政策干預，本集團需要先減少自身營運的排放，並推動整個價值鏈的減排。此風險亦將影響本集團的成本結構、競爭力及未來投資機會。而集團已建立環境政策，並將氣候相關風險作為其中一項戰略重點。同時，集團將重點留意關於科技和市場變化帶來的風險和機遇。自2023年，集團戰略規劃強調全球電子商務營運模式，以與各持份者持續協作。再者，此等轉型將與各持份者分享信息並互相協助，以便各持份者了解我們的新商業模式，我們將繼續實行環境、社會及管治舉措，以減輕我們業務面臨的風險，並為業務創造可持續發展的未來。

Transition Risks

Transition risks refer to the risks related to the transition to a lower-carbon economy, which may entail policy, legal, technology, and market changes to address mitigation and adaptation requirements related to climate change.

The Group acknowledges the significant risks associated with transitioning to a low-carbon and more climate-resilient future. These risks encompass regulatory changes, technological advancements, evolving consumer expectations, and reputational challenges. Increasingly, consumers are demanding environmentally friendly packaging and are gravitating towards brands that demonstrate strong sustainability commitments. This shift is expected to influence the Group's purchasing decisions, including product selection and seasonal offerings.

In terms of transition risks, the principal risk is climate policy intervention. Increasing climate policy interventions from local regulators and downstream value chain participants will require us to first reduce emissions from our own operations and then drive emission reductions across the value chain. This risk will affect the Group's cost structures, competitiveness and future investment opportunities. The Group has established an environmental policy and made climate-related risks as one of the strategic priorities. Meanwhile, the Group will focus on the risks and opportunities brought by the technological and market changes. Since 2023, the Group's strategic plan emphasize the global eCommerce operational model and enable ongoing collaboration with our stakeholders to access information as well as our new business model. We will continue to implement ESG initiatives to mitigate risk exposure to our business and create a more sustainable future for business.

九、 氣候相關披露（續）

D2. 策略（續）

氣候風險的識別及評估

物理風險的氣候風險應對措施

我們相信因氣候變化帶來的極端天氣變化將是商務活動中不可避免的氣候風險之一。大規模山火、颱風和特大暴雨等極端天氣事件將對生活環境構成危險，並影響我們的財產和運營，最終導致收入損失。

轉型風險的氣候風險應對措施

旨在實現低碳和更加氣候友善的未來，通過收緊環境法規和氣候相關立法，除了控制排放，企業還需要遵循越來越嚴格的環境、社會及管治披露準則。此外，投資者和客戶也越來越意識到企業的可持續發展和他們對開展綠色業務的承諾。就此，集團意識到有關承認缺乏市場競爭力等潛在風險，而更甚的是聲譽風險以及可能的法律風險。

本集團目前在其風險管治框架內將氣候相關風險識別為「新興風險」。新興風險是對整體環境而言屬新出現的風險或主題性議題，或如屬氣候相關風險，則為本集團需要收集及分析與業務營運相關的該等風險有關的數據的快速變動或演變的現有風險。本集團已制定環境政策並將氣候相關風險列為戰略優先事項之一。同時，本集團將專注於技術及市場變革所帶來的風險及機會。自2023年，本集團的戰略計劃是強調全球電子商務營運模式，並實現與利益相關者的合作及資訊渠道共享，幫助利益相關者理解我們的新商業模式及與降低業務風險敞口有關的營運及行動的ESG倡議。

同時，氣候變化問題的影響是廣泛的，會影響所有企業和社區。作為我們可持續發展框架的一部分，我們致力於與專業人士合作制定淨零排放路徑及策略，以應對與氣候相關的風險，並實現減少我們營運和價值鏈中空氣排放的目標。以下是初步優先考慮的氣候相關風險的摘要清單。

IX. Climate-related Disclosures (continued)

D2. Strategy (continued)

Identification and Assessment of Climate Risk

Climate risk response to Physical Risks

We believe that extreme weather changes brought about by climate change will be one of the unavoidable climate risks for business activities, and extreme weather events such as large-scale wildfires, typhoons and heavy rainfall will bring dangers to the living environment and affect our properties and operations, which ultimately result in loss of revenue.

Climate risk response to Transition Risks

Aiming towards a low-carbon and more climate-friendly future by tightening environmental regulations and climate-related legislation. Other than controlling emission, corporations are also required to follow increasingly stringent disclosure for ESG reporting. Moreover, investors and customers are also becoming more aware of the sustainability of corporations and their commitment to conducting green businesses. Thus, the Group recognises the potential risks such as lack of market competitiveness and more importantly the reputational risks and possible legal risks.

The Group currently identifies climate-related risks as an "emerging risk" within its risk governance framework. Emerging risks are risks or thematic issues that are either new to the landscape, or in the case of climate-related risks, existing risks that are rapidly changing or evolving in which the Group need to collect and analyse data in relations to these risks on business operations. The Group has established an environmental policy and made climate-related risks as one of the strategic priorities. Meanwhile, the Group will focus on the risks and opportunities brought by the technological and market changes. Since 2023, the Group's strategic plan is to emphasize the global ECommerce operational model and to enable ongoing collaboration with our stakeholders and access to information to help our stakeholders understand our new business model and initiatives in ESG to operations and actions on mitigate the risk exposure on our business.

Meanwhile, the impact of climate change issues is widespread and affects all businesses and communities. As part of our sustainability framework, we are committed to working with professional parties in the development of a net zero strategy in addressing climate-related risks and goals to reduce air emissions across our operations and value chain. Below is a summary list of a preliminary prioritized climate-related risks.

九、 氣候相關披露（續） IX. Climate-related Disclosures (continued)

D2. 策略（續） D2. Strategy (continued)

氣候風險的識別及評估 *Identification and Assessment of Climate Risk*

氣候風險類型 Climate-risk type	風險評估 Risks assessment	時間框架 Timeframe	影響 impact	風險應對 Risk Response
急性物理風險，比如洪水、颱風、極端高溫或其他極端天氣事件 Acute physical risks, such as flooding, typhoons, extreme heat or other extreme weather events	• 導致缺貨狀況的供應鏈中斷 Supply chain disruptions that leading to out-of-stock situation • 因無法準時交付產品而流失客戶 Loss of customers due to inability to deliver products on-time • 財產及資產損毀（比如空調系統），導致高昂的維修／更換成本 Damage to property and assets such as air conditioning systems which leads to high maintenance and/replacement costs	短期、中期及長期 Short, Medium and Long Term	中等 Medium	• 負債：財產保險理賠風險上升 Liabilities: higher risk from insurance payments on property insurance • 資產：氣候事件可能帶來物業估值風險 Assets: weather events may impose valuation risks of the property • 營運：氣候事件可能加劇辦公室及工地的營運風險；極端天氣期間可能影響網絡及系統，辦公區域淹水可能影響提前恢復向客戶提供配送服務 Operations: weather events may escalate operational risks for office and worksites; may affect the network and systems during extreme weather and flooding around the office areas could impact the early resuming of delivery services to customers • 本集團將對產生的潛在成本進行評估並納入規劃流程。 The Group will conduct evaluation on potential costs arise and incorporate in the planning process.
慢性物理風險，比如降水模式的變動及極端波動以及上升的海平面 Chronic physical risks, such as changes and extreme variability in precipitation patterns, and rising sea levels	為提升氣候韌性進行樓宇升級可能產生高昂的成本（例如主要為倉儲及辦公空間的空調） There may be high costs associated with building upgrades to become more climate resilient (e.g. mainly air conditioning in warehouse and office) • 安裝高效能空調系統增加了營運成本 Increased operational costs for the installation of more energy efficient air-conditioning systems • 颱風期間與樓宇及倉庫的改進成本相關的營運成本增加 Increased operational costs associated with enhancement costs for building and warehouse during typhoon period • 因強化災難復原及危機管理計劃以減輕業務營運的潛在中斷風險而導致營運成本提高 Higher operational costs for the strengthening of the disaster recovery and crisis management plan to mitigate potential disruption to business operations	中期及長期 Medium and Long Term	中等 Medium	• 負債：財產保險理賠風險上升 Liabilities: higher risk from insurance payments on property insurance • 資產：氣候事件對物業及樓宇的影響有限 Assets: weather events has limited impact to the property and building, • 營運：氣候事件主要影響辦公室及倉庫的運作，並增加業務的營運成本 Operations: weather events mainly impact operations in office and warehouse, plus increase the operational costs to business • 本集團已制定計劃，將於未來三年內將空調系統更換為更具能源效率的空調系統。 The Group has established the plan to replace the air-conditioning systems to more energy efficient air-conditioning systems in next 3 years' time.
過渡風險，包括政策及法律、技術及市場風險 Transition risks, including policy and legal, technological and market risks	與過時庫存及產品開發成本相關的營運成本增加 Increased operational costs associated with obsolete inventory and product development costs • 永續採購的綠色產品研發支出增加 Increased research and development expenditures on green products with sustainability sourcing • 因客戶對綠色產品的偏好導致商品及服務的需求下降，造成大量過時庫存 High obsolete stock due to lower demand for goods and services with changes in customer preference on green products	短期及中期 Short and Medium Term	高 High	• 營運：本集團正與銷售及營運團隊合作評估改變客戶購買模式及潛在過時庫存的影響。尋找新供應商可能導致初始成本上升。 Operations: The Group is working with the sales and operational team to evaluate the impact of changing customers buying pattern and potential obsolete stock inventory. Potentially higher initial costs in sourcing new suppliers. • 本集團已制定工作計劃，以逐步淘汰約20%的產品，並以更具創新性及環保的產品替代，以維護市場份額。 The Group has established a work plan to gradually phase out approximately 20% of products and replace by more innovative and green products to protect our market share.
機會： 市場偏好 Opportunities: Market preference	對低碳足跡及環保產品的需求的潛在增長 Potential increases in demand for products with lower carbon footprint and environment green products	中期及長期 Medium to Long Term	中等 Medium	• 本集團開始採購新的綠色產品，並已接洽幾家現有的供應商 The Group starts to source new green products and has approached several existing suppliers

九、 氣候相關披露（續） IX. Climate-related Disclosures (continued)

D3. 風險管理 D3. Risk Management

本集團將氣候變化納入戰略管理框架，深化氣候過渡風險及市場趨勢的分析，並將業務風險分析提升至戰略層級。我們將氣候風險整合至本集團的風險管理框架，該框架有三個流程：(1)風險識別及評估；(2)風險控制及管治；及(3)風險決策。

The Group incorporate climate change into our strategic management framework, deepen the analysis of climate transition risks and market trends, analyse business risks to the strategic level. We incorporate the climate risk into the Group risk management framework. The framework has three processes (1) risk identification and assessment; (2) risk control and governance; and (3) risk decision-making.



(1) 風險識別及評估

- 營運部門將識別風險類型並建立涵蓋所有內部及外部風險的清單，例如市場趨勢、美國關稅法律法規、消費者反饋及採購相關挑戰。本集團將持續獲得與該等風險有關的最新情況，並了解營運格局中的潛在威脅及脆弱性。本集團收集及分析風險，並識別發生有關情況的影響及可能性。

(1) Risk identification and assessment

- The business will identify the types of risks and establish a list of all internal and external risks such as market trends, US tariff laws and regulations, consumer feedback, and procurement related challenges. The Group will continually get update on these risks and maintain awareness of potential threats and vulnerabilities across our operational landscape. The Group collect and analyse the risks and identified the impact and the likelihood of occurrence.

(2) 風險監控及管治

- 基於風險識別及評估，本集團制定風險管理措施以防止、避免或減輕風險。針對重大風險，本集團啟動管治流程，該流程包括定期分析以評估企業在應對不利的市場及氣候狀況時的韌性。

(2) Risk monitoring and governance

- Based on risk identification and assessment, the Groups develop risk management measures to prevent, avoid, or mitigate risks. For significant risks, the Group initiated a governance process, which included periodic analysis to evaluate the business resilience in responding to the adverse market and climate conditions.

九、 氣候相關披露（續）

D3. 風險管理（續）

(3) 風險決策制定

- 本集團將風險評估結果製表並提交予審核委員會。審核委員會審核風險評估並向董事會匯報其發現。董事會負責監督整體風險狀況，並指導制定緩解關鍵風險的措施。

風險評估的結果於第六節《重要性評估》中呈報。

D4. 指標及目標

本集團秉持透明原則，根據香港交易所ESG報告指引披露有關指標，包括範圍1、2及3的排放量。指標表現的詳情於第十一節《表現數據摘要》中呈報。有關目標已於2023年設定，並採用2022年的表現作為基準線。

本集團致力於可持續發展，推動創新工作，適應向低碳經濟的轉型，實現更具韌性及可持續發展的經濟。

IX. Climate-related Disclosures (continued)

D3. Risk Management (continued)

(3) Risk decision making

- The Group tables the results of the risk assessment and presents to the Audit Committee. Then the Audit Committee reviews the results of the risk assessment and reports its findings to the Board of Director. The Board provides oversight on the overall risk status and guides the development of initiatives to mitigate the key risks.

The result of the risks assessments were reported in Section VI Materiality Evaluation.

D4. Metrics and Target

Upholding the principles of transparency, the Group disclosed the metrics per HKEX ESG Guide, which includes Scope 1, 2, and 3 emissions. Detail of the metrics performance were reported in Section XI Performance Data Summary. The targets were set-up in Year 2023 using the 2022 performance as the baseline.

The Group is committed to sustainability driving our efforts to innovate and adapt in the transition towards a low-carbon economy, achieving a more resilient and sustainable economy.

十、 社會層面

我們堅信員工是公司追求可持續發展的有重要價值資產。集團嚴格遵守適用於其當地業務的相關僱傭法律法規，包括香港的《僱傭條例》、《最低工資條例》和《僱員補償條例》以及中國的《勞動法》、《勞動合同法》、《社會保險法》和《就業促進法》。該等法律法規保護員工在工作時間、休息時間、福利和薪資管理、解除和簽訂僱傭合約等方面的合法權益。為了全面遵守相關要求並監督我們的合規情況，我們制定了內部政策，定期審視和修訂系統，為員工提供合理、公正、非歧視性的工作氛圍，讓員工在良好的企業文化下充滿活力地工作並與集團共同成長。

本集團致力於持續激勵員工，讓他們感受到自己的價值和培養對集團的歸屬感。本集團將繼續改善溝通、推廣價值觀主張，並向員工傳達承諾，關注員工的體驗、福利和獎勵，以便員工驅動個人成就，同時也推動集團的整體可持續發展和成長。

B1：僱傭

招聘和晉升

本集團通過建立人才發展計劃，為有才華的員工提供發展機會，讓他們充分發揮自己的能力，提升其工作成就感和實現個人成長。

為確保人力資源的整體水平，同時嚴格遵守相關法律法規，本集團還制定了內部招聘和選拔政策。在招聘過程中，我們注重候選人是否誠實、值得信賴、自律和合作，尊重員工的不同個性，鼓勵多樣性。我們深信多樣性能為業務帶來新的觀點、變革和挑戰。本集團堅持開放、公平、公正的招聘政策，反對任何形式的性別、年齡、殘疾、種族和宗教歧視，致力於維護友好的工作環境，讓員工能夠與我們一起工作和發展。

X. Social Aspects

We firmly believe that employees are a valuable asset of the Company in its pursuit of sustainable development. The Group strictly abides by the relevant labour laws and regulations applicable to its local businesses, including the Employment Ordinance, Minimum Wage Ordinance and Employees' Compensation Ordinance of Hong Kong, the Labour Law, and the Labour Law, Employment Contract Law, Social Insurance Law, and Employment Promotion Law of the People's Republic of China. These laws and regulations protect the legitimate rights and interests of employees in terms of working hours, rest periods, welfare and salary management, dismissal, and signing of labour contracts. To fully comply with relevant requirements and supervise our compliance, we have formulated internal policies and regularly review and revise the system, to provide employees with a reasonable, fair and non-discriminatory working atmosphere, so that employees can work energetically and grow with the Group under a good corporate culture.

The Group is committed to continue to motivate our people so that they could feel valued and have a sense of belonging. The Group will continue to improve communication to promote the value proposition to deliver the promise made to employees regarding experiences, benefits and rewards they can expect to receive so that people drive their achievement and also the Group's overall sustainability growth.

B1: Employment

Recruitment and Promotion

The Group established a talent development plan by offering development opportunity to talented employees, whom was given the opportunity to make the most of their abilities and achieve the sense of achievement and personal growth.

To ensure the overall level of our human resources, while strictly complying with relevant laws and regulations, the Group has also formulated internal recruitment and selection policies. In the recruitment process, we focus on whether the candidates are honest, trustworthy, self-disciplined and cooperative, and respect the different personalities of employees to encourage diversity. We are convinced that diversity can bring new perspectives, changes and challenges to our operations. The Group upholds an open, fair and impartial recruitment policy, opposes any form of discrimination on gender, age, disability, race and religion, and is committed to maintaining a friendly working environment so that employees can work and develop together with us.

十、 社會層面（續）

B1： 僱傭（續）

招聘和晉升（續）

本集團通過堅持公開、平等的原則，為員工提供晉升機會，與具有競爭力的薪酬福利和績效獎金。本集團的人力資源戰略包括公正的薪酬和獎勵制度，通過按工作類型和薪資結構進行年度市場薪酬評估，為能夠長期與公司一起成長的員工提供回報。部門經理和人力資源專業人員結合自我評估進行年度加薪。

薪酬福利

在員工薪酬福利方面，集團一直在積極檢討和改善員工的薪酬福利制度。我們制定了內部政策，確保集團所有員工根據其職位和職級支付標準薪酬。此外，通過與員工進行定期的績效評估，我們會檢討和調整其薪酬，並利用此機會傾聽他們的意見，幫助他們融入企業文化。

除提供員工醫療保險、員工保險和員工福利外，集團還購買了勞工處要求的涵蓋所有員工的保險。同時，我們致力於創建一個家庭友善型的工作環境，鼓勵員工休產假和陪產假，為哺乳的母親設立了哺乳室，提供私人空間。集團定期舉辦生日會、聖誕節會、新年會等活動與員工一起慶祝。自2020年起，本集團持續每月向員工發放卓悅電子現金券，以獎勵員工的努力。該計劃已於2025年底圓滿結束。

X. Social Aspects (continued)

B1: Employment (continued)

***Recruitment and Promotion** (continued)*

By upholding the principle of openness and equality, employees are offered with promotion opportunities, competitive remuneration packages and performance bonuses. The Group's human resources strategy included a fair system of compensation and rewards system with annual review of market compensation by job types and by pay structures. At the same time, the Group reward employees who can grow with the company in the long run. Departmental managers and human resources professionals combine self-evaluations for annual pay increases.

Compensation and Benefits

In terms of employee compensation and benefits, the Group has been actively reviewing and improving its employee compensation and benefits system. We have formulated an internal policy for our Compensation and Benefit Management System to ensure that standard salaries are paid to all employees of the Group based on their position and job rank. In addition, through regular performance appraisals with employees, we will review and adjust their salaries, and also take this opportunity to listen to their opinions and help them integrate into the corporate culture.

In addition to providing employees with medical insurance, employee insurance, and employee benefits, the Group also purchases insurance covering all employees as required by the Labour Department. At the same time, we strive to create a family-friendly working environment by encouraging employees to take maternity and paternity leaves to take care of new born babies, and set up nursery rooms in the office to provide private space for breastfeeding mothers. The Group has scheduled regular activities such as birthday parties, Christmas parties and New Year parties to celebrate with employees. Since 2020, the Group has issued Bonjour electronic cash coupons monthly to reward employees for their efforts. This initiative concluded in late 2025.

十、社會層面（續）

X. Social Aspects (continued)

B1：僱傭（續）

B1: Employment (continued)

工作時間和休息時間

集團遵守相關勞動法律法規和內部政策，規範員工的日常或每週法定工作時間，並為批准的加班工作支付加班費。除了基本的年假和法定假期外，員工還享有婚假、恩恤假和產假等有薪假期。根據集團的運營特點和個別員工的工作職責，自從疫情期間，集團認識到有必要確保員工的安全，因此對工作人員進行了多項操作變更，包括辦公室人員的在家工作安排以及零售店工作人員在高峰時段實行彈性工作時間，以避免人群聚集。考勤及休假系統用於追蹤員工的出勤和休假記錄。該系統還能確保所有員工都能準確記錄工作時間，並根據人力資源政策和香港勞工法規獲得適當的休息時間和假期。

Working Hours and Rest Periods

The Group complies with relevant labour laws, regulations and internal policies to regulate the daily or weekly statutory working hours of employees, and pays overtime wages for approved overtime works. In addition to basic annual leaves and statutory holidays, employees also enjoy paid leaves such as marriage leave, compassionate leave and maternity leave. Based on the operating characteristics of the Group and the job responsibilities of individual employees, ever since the pandemic, the Group recognized the need to ensure employees safety and had made several operational changes in workforce management including work from home arrangement for office staff and flexible working hours for retail shop staff to avoid the crowd at peak hours. The Attendance and Leave System is used to track staff attendance and leave records. This also ensures that all staff accurately log their working hours and receive appropriate rest periods and holidays per HR polices and Hong Kong labour laws and regulations.

平等機會、多元化與反歧視

集團致力於營造一個零歧視的工作場所，讓員工在公平競爭、相互尊重和多元化的工作環境中工作。在招聘人才時，我們避免將性別、年齡、婚姻狀況、身體素質等個人特徵作為必要的選拔因素，確保員工在招聘、晉升、解僱、培訓、績效評估、薪酬福利、工作時間、假期和其他休息時間方面得到公平對待。

於2025年6月30日，合共有58名（2025年12月：58名）全職僱員及無（2025年12月：1名）兼職僱員，其中全職男性及女性僱員分別約佔38%（2025年12月：43%）及62%（2025年12月：57%），所有全職僱員均位於香港。總員工流失率為16%（2025年12月：50%）。於報告期內，並無發生任何歧視僱員的個案。

Equal Opportunity, Diversity and Anti-discrimination

The Group is committed to create a zero-discrimination workplace for employees, so that they can work in a working environment with fair competition, mutual respect and diversity. When recruiting talents, we avoid taking gender, age, marital status, physical fitness and other personal characteristics as necessary factors for selection, ensuring that employees are treated fairly in terms of recruitment, promotion, dismissal, training, performance appraisal, compensation and benefits, working hours, holidays and other rest periods.

As of 30 June 2025, there are a total of 58 (December 2025: 58) full-time employees and no (December 2025: 1) part-time employees, of which full-time male and female employees accounted for approximately 38% (December 2025: 43%) and 62% (December 2025: 57%) respectively with all full-time employees situated in Hong Kong. The total staff turnover was 16% (December 2025: 50%). During the Reporting Period, there were no cases of discrimination against employees.

十、社會層面（續）

X. Social Aspects (continued)

B2：健康與安全

B2: Health and safety

照顧員工的安全是我們最重要的關注，集團已採取適當措施確保員工的健康和業務的安全運作。集團遵守香港職業安全及健康條例、消防（建築物）條例、消防（商業樓宇）條例、以及中華人民共和國的《職業病防治法》、《安全生產法》、《消防法》和《工傷保險條例》等與職業安全和健康有關的法律法規。為了促進職業安全文化，員工定期接受相關職業安全及健康培訓。為防範潛在的職業安全風險，本集團舉行一年一度的消防演習和對工作環境進行審視，另外為弘揚安全文化，本集團有定期為員工進行相關職業健康安全培訓。對於新員工，我們提供入職培訓和安全培訓，幫助他們盡快熟悉集團的相關政策。每一宗受傷或事故案件以及潛在危險都必須報告，必須採取改善行動，以提高工作場所的安全性。於2025、2024及2023財政年度，並無通報工作相關死亡案例。2025/26年度呈報1宗工傷損失工作日個案，損失39個工作日。2024年呈報2宗工傷損失工作日個案，損失142個工作日。2023年錄得1宗工傷損失工作日個案，損失21個工作日；2022年並無呈報工傷個案。

The care and safety of our employees is our paramount concern and the Group have taken appropriate measures to ensure the health of our employees and safety operation of our business. The Group abides by the Occupational Safety and Health Ordinance, Fire Safety (Buildings) Ordinance and Fire Safety (Commercial Premises) Ordinance of Hong Kong, and the Occupational Disease Prevention and Control Law, Work Safety Law, Fire Safety Law and the Regulations on Work Injury Insurance of the People's Republic of China and other laws and regulations related to labour safety and health. An annual fire drill and review on the working environment was conducted to prevent potential occupational hazards. To promote the safety culture, periodic training on relevant occupational health and safety were provided to employees. For new recruits, induction training and safety training are provided to help them familiarise themselves with the relevant policies of the Group as soon as possible. Every case of injury or accident and potential danger must be reported, and remediation action shall be taken to improve the safety of workplaces. There was no reported case for work-related fatalities in the financial year of 2025, 2024 and 2023. There was 1 reported case of lost time injury with 39 lost days in 2025/26. There was 2 reported case of lost time injury with 142 lost days in 2024.There was 1 reported case of lost time injury with 21 lost days was recorded in 2023, zero reported case of work-related injury in 2022.

我們致力於提供員工一個舒適、安全和充滿活力的工作環境，並通過各種措施保護員工免受潛在的職業危害，其中包括但不限於：

We are committed to providing employees with a comfortable, safe and dynamic working environment and protecting employees from potential occupational hazards by taking various measures, including but not limited to:

- 在顯著位置張貼詳細的逃生路線和辦公室平面圖，以幫助員工應對緊急情況；
- Posting detailed escape routes and office floor plans in prominent locations to help employees respond to emergencies;
- 監察消防設備的性能，定期進行消防安全檢查，防止逃生路線被阻塞並確保設備處於良好狀態；
- Monitoring the performance of fire-fighting equipment, and conducting regular fire safety inspections to prevent escape routes from being obstructed and ensure that the equipment is in good condition;
- 監察急救箱和醫療用品的消耗情況，及時更換；
- Monitoring consumption and immediate replacement of first aid kits and medical supplies;
- 使用空氣淨化器機器人改善辦公設施的空氣質量；
- Using air purifiers robots to improve air quality in the office facilities;

十、社會層面（續） X. Social Aspects (continued)

B2：健康與安全（續） B2: Health and safety (continued)

- 如有需要，為員工提供快速檢測試劑；以及
- 促進及向員工提供有關健康和安全的培訓。

我們還為所有員工提供相關的職業健康安全培訓和指引，以幫助員工提高其安全意識，盡量減少因人為錯誤造成的事故。

- Providing Rapid test kits to employees if needed; and
- Promoting and providing training to employees on health and safety.

We also provide all employees with relevant occupational health and safety training and guidelines to help improve employees' safety awareness and minimise accidents caused by human error.

B3：發展及培訓 B3: Development and Training

我們了解卓越的人才隊伍對公司可持續發展至關重要。我們的員工培訓計劃不僅旨在實現集團的業務目標，幫助員工提高技能，發展職業生涯，還旨在造福社會。尤其是在零售行業，顧客非常依賴我們的美容顧問給予產品建議以採購合適的產品。我們為新招募的員工提供為期3天的在職培訓，涵蓋產品知識、專業護膚和化妝知識、溝通技巧等，確保他們在工作中擁有所需的專業知識和技能，並能盡快適應新的工作環境。我們還為集團各級員工提供一系列培訓課程，以確保每個員工都接受到一致的培訓，並在推動集團業務增長的同時保持競爭力，追求職業發展。

We understand that a team of excellent talents is key to the sustainable development of the Company. Our employee training is designed not only to achieve the Group's business goals and assist employees in improving their skills and developing their careers, but also to benefit the society. Especially in the retailing industry, customers rely heavily on the advice given by our beauty advisors to pick the appropriate product. We provide new recruits with on-job training in the first 3 days of work, covering product knowledge, professional skincare and makeup knowledge, communication skills, etc., ensuring that they are equipped with the expertise and skills required at work and able to adapt to the new working environment as soon as possible. We also offer a range of training programs to employees at all levels across the Group, to ensure that each employee has received consistent training and remains competitive in pursuing career development while driving the Group's business growth.

我們誠摯地邀請顧客就我們的客戶服務提供意見。根據收集的信息和評論，我們將這些評論和元素融入日常簡報會議，讓集團與時俱進地與員工共同成長。

We cordially invite customers to provide feedback on our customer service. Working on the information and comments gathered, we specifically integrate these valuable insights into our daily briefing sessions. This enables our team to stay up-to-date and continuously improve.

於報告期內，本集團22%的僱員接受培訓，每名僱員平均接受3.18小時培訓（2025年12月：本集團38%的僱員接受培訓，每名僱員平均接受3.88小時培訓）。隨著跨境電子商務的擴展及商戶使用香港貓平台，本集團將投資於多元化培訓措施，以加強僱員的技能及知識，使彼等能更好地服務客戶及商戶。

During the Reporting Period, 22% of the Group's employees received training with each employee trained for 3.18 hours at average (December 2025: 38% of the Group's employees received training with each employee trained for 3.88 hours at average). With the expansion of cross-border e-commerce and merchant using HKMALL platform, the Group will invest in diverse training initiatives to strengthen employees' skills and knowledge, enabling them to better serve both customers and merchants.

十、社會層面（續）

X. Social Aspects (continued)

B4：勞工準則

B4: Labour standards

本集團嚴格遵守當地適用於其業務的相關勞動法律法規，包括香港的《僱傭條例》、《非法僱傭條例》以及中國的《勞動法》、《勞動合同法》、《禁止使用童工規定》和《未成年人保護法》等法律法規，以保障員工的合法權益和禁止雇用18歲以下的人員。為此，我們制定了人力資源管理系統，尊重員工的合法權益。我們尊重員工的私隱，面試時避免詢問與工作表現無關的個人問題。候選人的認知能力評估信息僅提供給參與職位選擇的人員。此外，在招聘過程中，我們會進行背景調查，以審查申請人的年齡和其他信息，例如學歷證書、身份證等，以防止非法使用童工。我們不僅遵守法規，還會監督我們的供應商，以確保沒有童工或強迫勞動的情況發生。

The Group strictly abides by the relevant labour laws and regulations applicable to its local businesses, including the Employment Ordinance of Hong Kong, the Regulations on Illegal Employment, and the Labour Law, Labour Contract Law, Prohibition of Child Labour Regulations and the Law on the Protection of Minors of the People's Republic of China, and other laws and regulations concerning the protection of the legitimate rights and interests of employees and the prohibition of hiring persons under the age of 18. To this end, the Human Resource Management System we formulated respects the legitimate rights and interests of employees. We value the privacy of employees and refrain from asking about personal issues unrelated to work performance during interviews. The cognitive ability assessment information of candidates is only available to those who are involved in the selection for the position. In addition, during the recruitment process, we will conduct background checks to review the applicant's age and other information, such as academic certificates, ID cards, etc., to prevent illegal use of child labour. Not only we abide with the regulations, we also monitor our suppliers to ensure that no cases of child labour or forced labour occurred.

為防止強迫勞動，本集團遵循平等、自願和共識的原則。我們也非常重視員工的意見，關心他們的身心健康。我們相信，一個和諧、合規的企業文化和工作環境可以增強員工的歸屬感，從而激勵員工留任並提高生產力。如果發生違反勞動法律法規的行為，我們將根據事件的嚴重程度採取適當的紀律處分，進行徹底的根本原因分析，並審查和更新現有的人力資源系統或管理實踐，以防止再次發生。

To prevent forced labour, the Group follows the principles of equality, willingness and consensus. We also attach great importance to the opinions of employees and care about their physical and mental health. We are convinced that a harmonious and compliant corporate culture and working environment can help enhance the sense of belonging of employees, thereby motivating employees to stay and improve productivity. In the event of any violation of labour laws or regulations, we will take appropriate disciplinary action based on the severity of the incident, conduct a thorough root cause analysis, and review and update our existing HR systems or management practices to prevent recurrence.

十、社會層面（續）

X. Social Aspects (continued)

B5：供應鏈管理

B5: Supply Chain Management

供應鏈管理和產品質量是我們的關鍵績效指標。我們與全球優質供應商合作，採購優質產品。集團致力於積極採購可持續和優質的產品和服務，以滿足我們的消費者需求。我們每年進行供應商評估，並對關鍵供應商的工廠進行現場考察，以確保供應鏈中的關鍵利益相關者遵守有關安全、良好製造規範和保持良好企業治理和控制的法律法規。

Supply chain management and product quality are our key performance measures. The Group collaborate with premium suppliers all over the world to source products with premium quality. The Group is committed to proactively sourcing sustainable and quality products and services to serve our consumers. We conducted suppliers' evaluation annually and also conducted onsite visit to our key suppliers' factories to ensure that key stakeholders in the supply chain comply with laws and regulations related to safety, good manufacturing practices and maintain good corporate governance and control.

我們的方法

Our Approach

集團將經濟合作暨發展組織指引中的「負責任業務行為」(RBC)納入運營系統和管理理念中，以促進在產品供應鏈上對經濟環境做出積極貢獻，並將潛在風險降到最低。集團採用了供應商行為守則和每年實行年度評估供應商的表現。

The Group embed a "Responsible Business Conduct" (RBC) per OECD guidelines into operational systems and management philosophy to foster continuous improvement in making a positive contribution to the economic environment and minimize potential risks across our product supply chains. The Group adopted a supplier code of conduct and conducted an annual review to evaluate the suppliers' performance.

供應商行為守則

Supplier Code of Conduct

集團通過與供應商合作加強供應鏈方面的努力，以實現可持續發展和持續改進為目標。集團實施了供應商行為守則（「守則」），並且管理團隊在採購方面嚴格遵守紀律，並在考慮經濟和商業利益的同時保護公司的合法權益。

The Group strengthens the efforts on supply chain through supplier collaboration with the objective to achieve sustainability and continuous improvement. The Group implements the Supplier Code of Conduct (the "Code") vendors and the Management team acts by discipline in procurement, and protects the legitimate rights and interests of the Company while considering economic and commercial interests.

十、社會層面（續）

X. Social Aspects (continued)

B5：供應鏈管理（續）

B5: Supply Chain Management (continued)

供應商行為守則（續）

Supplier Code of Conduct (continued)

本集團採取公開、公正和透明的原則。實施「供應商品質系統評估和指定供應管理系統」，在與任何供應商或承包商開展業務前，本集團不僅會評估供應商或承包商的可靠性、產品安全性和品質，還會考慮他們的遵守法律法規的記錄，包括能否為其員工提供健康安全的工作環境以及減少對環境的負面影響。在選擇供應商或承包商時，我們會要求他們提供其商業註冊證書或營業執照、資格證書、所需許可證及政府牌照（如適用）、生產安全許可證和其他管理系統認證，以確保他們遵守相關的社會和環境法規。我們的首要任務是影響供應商或承包商接受可持續發展。出於人道考慮，據我們所知，本集團沒有任何供應商進行動物測試。

The "Supplier Quality System Evaluation and Designated Supply Management System" are implemented and the Group adopts the principles of openness, fairness and transparency. Before starting business with any supplier or contractor, the Group will not only evaluate the reliability, product safety, and product quality of the supplier or contractor, but also consider their track record of compliance with laws and regulations, including the ability to provide their employees with a healthy and safe working environment, and to reduce the negative impact on the environment. When selecting suppliers or contractors, we will require them to provide their business registration certificates or business licenses, necessary permits and government licenses (if applicable), qualification certificates, production safety permits and other management system certifications to ensure that they comply with relevant social and environmental laws and regulations. Our top priority is to influence suppliers or contractors to embrace sustainable development. Out of humanitarian considerations, from our best knowledge, no suppliers to the Group conduct animal testing.

本集團繼續定期監測供應商的表現，並定期訪問供應商的工廠，以確保供應鏈中的關鍵利益相關者遵守與安全、環境和社會相關的法律法規，並保持良好的企業治理和控制。年內，本集團向124家供應商發出採購訂單（2025年：367家），其中85%（2025年：85%）位於香港，另有2%為新供應商。集團致力於建立公開、公平的採購制度，並持續尋找能提供環保產品的優質供應商。同時，我們在製定碳中和計劃，並將與業務合作夥伴合作，追蹤整個營運和供應鏈的碳足跡。我們積極與願意與我們合作監測碳中和目標進展的商家合作。

The Group continues to monitor the performance of suppliers periodically and will visit supplier factories regularly to ensure that key stakeholders in the supply chain comply with laws and regulations related to safety, environment and society, and maintain good corporate governance and control. During the Year, the Group placed purchase orders with 124 suppliers (2025: 367 suppliers), of which 85% (2025: 85%) were located in Hong Kong and 2% were new suppliers. The Group endeavors to create an open and fair procurement system and continues to seek quality suppliers whom would offer products that are environmentally friendly. Meanwhile, we are developing a carbon neutralization plan and will work with business partners to track the carbon footprint across operations and supply chain. We proactively work with merchants that would work with us in monitoring progress towards carbon neutrality goals.

十、社會層面（續）

X. Social Aspects (continued)

B6：產品責任

B6: Product Responsibility

品質控制

集團採用嚴格的品質控制政策，集團出售的所有產品都必須符合相關法律的要求，例如《消費品安全條例》和《食品及藥物（成分組合和標籤）規例》。集團建立了全面的產品質量管理內部指引，包括「質量風險管理系統」、「質量評審和分析管理系統」、「質量事件報告和處理管理系統」和「退貨管理系統」等，以監控產品質量。所有有缺陷的產品都會被棄置或退回供應商。在產品上市前，我們進行實驗室測試，檢查其成分，以確保對每位客戶都是安全的，並根據「標籤、說明書和包裝記錄管理系統」，在可能引起過敏反應的產品上貼上警告標籤，以提醒客戶。在報告期內，集團沒有發現任何與產品質量相關的重大違法行為，也沒有因安全和健康原因對出售或運輸的產品進行召回。

Quality Control

The Group has adopted a stringent Quality Control policy and all products sold by the Group must comply with the requirements contained in applicable laws, such as the Consumer Goods Safety Ordinance, and the Food and Drugs (Composition and Labelling) Regulations. The Group has established comprehensive internal guidelines for product quality management, including the "Quality Risk Management System", "Quality Review and Analysis Management System", "Quality Incident Reporting and Handling Management System", and "Returns Management System" to monitor product quality. All defective products will be discarded or returned to the supplier. Before the launch of product, we conduct lab test to check its ingredients to ensure that it is safe for every customer, and, in accordance with the "Label, Manual and Packaging Recording and Management System", affix a warning label on the product detected with potential for allergic reaction to warn customers. During the Reporting Period, the Group was not aware of any material noncompliance with laws and regulations related to product quality, and no product sold or shipped were subject to recalls due to safety and health reasons.

投訴渠道

集團重視客戶的反饋，致力於提供優質的客戶滿意度。我們實施「質量投訴處理管理系統」和「客戶滿意度調查管理系統」，以有效和高效地處理投訴。我們建立了多種投訴和反饋渠道，包括網上平台、熱線和電子郵件，隨時收集客戶的反饋和建議。於2025／26年，我們記錄488宗客戶投訴（35宗產品投訴及453宗服務投訴）（2025年：758宗客戶投訴－79宗產品投訴及679宗服務投訴）。截至2025年6月30日止十八個月，並無記錄尚未解決的投訴或產品召回。

Complaint Channel

The Group values the feedback from customers and aims at providing excellent customer satisfaction. We implemented "Quality Complaint Handling Management System" and "Customer Satisfaction Survey Management System" to effectively and efficiently handle complaints. We have established a variety of complaint and feedback channels, including online platform, hotline and email, to collect customer feedback and suggestions at any time. In 2025/26, we recorded 488 complaints from customers (35 products complaints and 453 service complaints) (2025: 758 complaints from customers – 79 products complaints and 679 service complaints). No outstanding complaints or product recalls were recorded for the eighteen months ended 30 June 2025.

十、社會層面（續）

X. Social Aspects (continued)

B6：產品責任（續）

B6: Product Responsibility (continued)

知識產權

本集團已經註冊了對業務至關重要的商標，並且為了管理這些註冊商標，本集團制定了一套規範程序。本集團密切關注其商標的到期狀態，並在必要時進行續期。作為本集團監管程序的一部分，本集團還會定期監察其商標是否被侵權。如果本集團發現商標被侵權，將聘請律師等專業人士採取法律行動，以保護本集團及其利益相關方的權利和利益。

Intellectual Property Rights

The Group has registered trademarks that are material to its business, and to manage these registered trademarks, the Group has established a set of regulating procedures. The Group closely monitors its trademarks' expiry status and renew whenever necessary. As part of the Group's regulating procedures, it also carries out regular monitoring to see whether its trademarks are infringed. If the Group discovers any infringement of its trademarks, it will engage professional parties such as lawyers and take legal action against such infringements in order to protect the Group and its stakeholders' rights and benefits.

資料保護

在零售和電子商務業務中，我們高度關注客戶數據和私隱保護。為了遵守香港《個人資料（私隱）條例》和中國大陸的《個人信息保護法》的所有規定，只有經授權的員工才能為業務發展目的查閱客戶數據。如果員工違反上述行為守則，將受到嚴厲處罰。我們定期更新電腦系統，以避免任何可能的黑客活動。我們還監察對數據的使用。客戶和供應商的數據僅用於與集團運營相關的事項，這些數據僅向授權人員提供，以確保收集和存儲的數據不會未經授權或意外地被查閱、處理、刪除或用於其他目的。

Data Protection

In the course of retail business and eCommerce business, we are highly concerned about customer data and privacy protection. To comply with all the provisions of the Personal Data (Privacy) Ordinance in Hong Kong and Personal Information Protection Law (PIPL) in Mainland China, only authorized staff will be able to assess customers' data for business development purpose. Employees will be strictly penalized if they violate the above code of conduct. We regularly update our computer system to avoid any possible hackers' activities. We also monitor the use of data. Customer and supplier data are only used for matters related to the operation of the Group, and such data are only available to authorised persons to ensure that the collected and stored data will not be accessed, processed, deleted or used for other purposes without authorisation or by accident.

我們有詳細的政策，說明哪些信息可以或不可以與我們合作的第三方共享。例如，我們的員工用戶檔案中包含每個員工的數據查閱信息。每個檔案列出數據的所有者、誰可以編輯數據以及系統中可以訪問多少數據。

We have detailed policies on what information can, and cannot, be shared, including with third-parties we work with. For example, our employee user profile houses information about each employee's data access. Each profile lists who owns the data, who can edit it, and how much data can be accessed from the system.

在報告期內，我們沒有收到任何關於客戶私隱違規或客戶數據洩漏的投訴。

During the Reporting Period, we did not receive any complaint about breach of customer privacy or leak of customer data.

十、社會層面（續）

X. Social Aspects (continued)

B7：反貪污

B7: Anti-corruption

集團嚴格遵守香港《防止賄賂條例》、《反不正當競爭法》、《商業賄賂禁止暫行規定》、《反壟斷法》、《中華人民共和國反腐敗條例》等相關商業道德及禁止經營者達成壟斷協議或濫用市場支配地位的法律和法規。為了維護高度誠信和商業道德標準，我們還制定了一系列內部反欺詐和反貪污政策，例如《誠信和自律規範》和《誠信管理規範》，為員工提供相關的道德規範和指引。2024-2025年，本集團為所有董事和高級管理人員進行了3小時（2023年：3小時）的反貪污和反洗錢工作坊和企業治理培訓。

The Group strictly abides by the Prevention of Bribery Ordinance of Hong Kong, and the Anti-Unfair Competition Law, Interim Provisions on the Prohibition of Commercial Bribery, Anti-Monopoly Law and the Regulations on Punishment of Corruption of the People's Republic of China and other laws and regulations concerning business ethics and prohibiting operators from reaching monopoly agreements or abusing their dominant market position. In order to uphold high standards of integrity and business ethics, we have also formulated a series of internal anti-fraud and anti-bribery policies such as the "Integrity and Self-discipline Code" and "Integrity Management Code" to provide employees with relevant code of ethics and guidelines. In 2024-2025, the Group had organized 3 hours training (2023: 3 hours) on anti-Corruption and anti-money laundering workshops and corporate governance for all the directors and senior managers.

此外，我們訂立了一個舉報政策，供員工舉報他們的同事、下屬、高級管理人員甚至是供應商的涉嫌不當行為。員工可以透過面對面、電子郵件或電話表達關注。我們的管理層將逐個案件進行審查，並採取跟進行動調查每一個可能存在的不當行為。在報告期內，未收到員工投訴。

Besides, a whistle-blowing policy is in place for employees to report suspected misconduct of their colleagues, subordinates, senior management or even suppliers. Employees are welcome to express their concern through face-to-face, email or telephone. Our management will review case by case and take follow up actions to investigate on every single possible misconduct case. During the Reporting Period, no employee complaint was received.

任何違反指引或其他要求的人將受到紀律處分甚至解僱。在報告期內，本集團未因貪污被判有罪，也未以貪污原因解僱或處分任何員工，也未終止或拒絕續簽與商業夥伴的任何合同。

Anyone in breach of the guidelines or other requirements will be disciplined or even dismissed. During the Reporting Period, the Group was not convicted of violating any anti-corruption laws and regulations, did not dismiss or discipline any employee due to corruption or terminate or reject to renew any contract with business partners due to corruption.

十、社會層面（續）

X. Social Aspects (continued)

B8：社區投資（續）

B8: Community Investment (continued)

本集團致力於在發展業務的同時，履行社會責任並回饋社會。我們制定了「社區投資政策」，鼓勵員工積極參與各種慈善活動，幫助當地社區和有需要的人士，以實際行動表達對社會的關懷和貢獻。

The Group strives to fulfil its social responsibilities to give back to the society while developing its business. We have formulated the "Community Investment Policy", encouraging employees to actively participate in various philanthropic activities and help local communities and those in need, so as to express their care for and contribute to the society with practical actions.

本集團了解支持弱勢人口的健康和福祉的重要性。於2025／26年度，本集團向本地社區捐贈總計150,000港元（2025年：360,000港元）。社區投資的目標為支持社會，特別是需要幫助的弱勢群體。

The Group understands the need to support the health and wellbeing for the underprivileged population. 2025/26, the Group had donated a total of HK$150,000 (2025: HK$360,000) to the local community. The goal of Community Investment is to support society, particularly underprivileged communities in need.

本集團繼續鼓勵員工參與社區參與計劃，包括「社區志願服務計劃」，幫助各社區和有需要的人士。

The Group continued to encourage employees to participate in the community engagement programme including "Community Volunteer Service programme" to help local communities and those in need.

日期 Date	合作機構 Collaborative organizations	類型 types	活動／目標 Objectives	受益人數 Number of beneficiaries
2025年6月26日	「教育工作者聯會X卓悅「香港貓」及「卓悅科技」學校：香港航海學校」	教育	為中小學生舉辦體驗工作坊，提供有關電商行業資訊，並提供互動體驗時間，讓學生進行直播帶貨體驗，認識電商行業可以提供的工作範疇。	約60名
26 June 2025	"Federation of Education Workers X Bonjour HKMalland Bonjour Technology School: Hong Kong Sea School"	Education	Organize experiential workshops for primary and secondary school students, providing information about the eCommerce industry. The workshops included interactive sessions that allowed students to experience live-streaming sales, helping them understand range of the career opportunities available in the eCommerce sector.	Around 60
2025年6月30日	「教育工作者聯會X卓悅「香港貓」及「卓悅科技」學校：救世軍卜維廉中學」	教育	為中小學生舉辦體驗工作坊，提供有關電商行業資訊，並提供互動體驗時間，讓學生進行直播帶貨體驗，認識電商行業可以提供的工作範疇。	約100名
30 June 2025	"Federation of Education Workers X Bonjour HKMalland Bonjour Technology School: Salvation Army William Booth Secondary School."	Education	Organize experiential workshops for primary and secondary school students, providing information about the eCommerce industry. The workshops included interactive sessions that allowed students to experience live-streaming sales, helping them understand range of the career opportunities available in the eCommerce sector.	Around 100

十、社會層面（續） X. Social Aspects (continued)

B8：社區投資（續） B8: Community Investment (continued)

日期 Date	合作機構 Collaborative organizations	類型 types	活動／目標 Objectives	受益人數 Number of beneficiaries
2026年1月19日	「教育工作者聯會X卓悅「香港貓」及「卓悅科技」學校：香港四邑商工總會陳南昌紀念學校」	教育	為中小學生舉辦體驗工作坊，提供有關電商行業資訊，並提供互動體驗時間，讓學生進行直播帶貨體驗，認識電商行業可以提供的工作範疇。	約60名
19 January 2026	"Federation of Education Workers X Bonjour HKMalland Bonjour Technology School: HKSYC & IA Chan Nam Chong Memorial School"	Education	Organize experiential workshops for primary and secondary school students, providing information about the eCommerce industry. The workshops included interactive sessions that allowed students to experience live-streaming sales, helping them understand range of the career opportunities available in the eCommerce sector.	Around 60
2026年2月3日	商家交流會	教育	向中小型企業家解釋電子商務概念，並提供工作坊以支持小型商戶。這些課程將重點講解如何有效使用線上電商平台，以及如何運用數位工具拓展跨境客戶群，探索新產業新業態。	約30名
3 February 2026	Bee Hub Connect	Education	Explain eCommerce concepts to small entrepreneurs and provide workshops to support small merchants. These sessions will focus on how to effectively use online e-commerce platforms and how to leverage digital tools to expand cross-border customer reach and new business models	Around 30
2026年5月4日	「教育工作者聯會X卓悅「香港貓」及「卓悅科技」學校：湖南大學交流生」	教育	為中小學生舉辦體驗工作坊，提供有關電商行業資訊，並提供互動體驗時間，讓學生進行直播帶貨體驗，認識電商行業可以提供的工作範疇。	約40名
4 May 2026	"Federation of Education Workers X Bonjour HKMalland Bonjour Technology School: Hunan University students exchange programme"	Education	Organize experiential workshops for primary and secondary school students, providing information about the eCommerce industry. The workshops included interactive sessions that allowed students to experience live-streaming sales, helping them understand range of the career opportunities available in the eCommerce sector.	Around 40

十一、績效數據概覽 XI. Performance Data Summary

環境績效 Environmental Performance

層面 Aspects		關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	2025年至2026年 2025-2026
A1.1:	排放物 Emissions[1]	氮氧化物(NO_x) Nitrogen oxides ("NO_x")	噸 Tonnes	0.03	0.01	**0.01**
		硫氧化物(SO_x) Sulphur oxides ("SO_x")	噸 Tonnes	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**
		顆粒物(PM) Particulate matter ("PM")	噸 Tonnes	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**
A1.3:	有害廢棄物 Hazardous waste	有害廢棄物產生總量 Total hazardous waste produced	噸 Tonnes	無 Nil	無 Nil	**無 Nil**
		有害廢棄物產生密度 Intensity of hazardous waste produced	噸／全年收入(千港元) Tonnes/HK$'000 revenue	無 Nil	無 Nil	**無 Nil**
A1.4:	無害廢棄物 Non-hazardous waste[8]	無害廢棄物產生總量[2] Total non-hazardous waste produced[2]	噸 Tonnes	106	114	**85**
		無害廢棄物產生密度[3] Intensity of non-hazardous waste produced[3]	噸／全年收入(千港元) Tonnes/HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**
A2.1:	能源 Energy	**直接能源消耗 Direct energy consumption**				
		汽油 Gasoline/Petrol	兆瓦時 MWh	44	122	**10**
		柴油 Diesel	兆瓦時 MWh	56	37	**29**
		直接能源總耗量 Total direct energy consumption	兆瓦時 MWh	100	159	**39**
		直接能源消耗密度[4] Intensity of direct energy consumption[4]	兆瓦時／全年收入(千港元) MWh/HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**
		間接能源消耗 Indirect energy consumption				
		外購電力 Purchased Electricity	兆瓦時 MWh	2,430	2,088	**1,146**
		間接能源總耗量 Total indirect energy consumption	兆瓦時 MWh	2.430	2,088	**1,146**
		間接能源耗量密度[5] Intensity of indirect energy consumption[5]	兆瓦時／全年收入(千港元) MWh/HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**

1 排放量的計算是參照香港聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》及由香港特別行政區機電工程處2022年4月最新發佈的《能源利用指數－交通運輸業》(https://ecib.emsd.gov.hk/index.php/en/energy-utilisation-index-en/transport-sector-en)。

1 The emission is calculated based on the "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by HKEx and "Energy Utilisation Index – Transport Sector" latest published in April 2022 by Electrical and Mechanical Services Department of HKSAR (https://ecib.emsd.gov.hk/index.php/en/energy-utilisation-index-en/transport-sector-en).

2 無害廢物包括倉庫、商店和辦公室產生的廢物。它們包括商業廢物和工業廢物。

2 Non-hazardous wastes include both wastes in warehouse, stores and offices. They include the commercial wastes and industrial wastes.

3 無害廢棄物產生密度＝無害廢棄物產生總量÷年度收入

3 Intensity of non-hazardous waste produced = Total non-hazardous waste produced ÷ Total revenue for the year

4 直接能源耗量密度＝直接能源耗量÷年度總收入

4 Intensity of direct energy consumption = Direct energy consumption ÷ Total revenue for the year

5 間接能源耗量密度＝間接能源耗量÷年度總收入

5 Intensity of indirect energy consumption = Indirect energy consumption ÷ Total revenue for the year

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

環境績效（續） Environmental Performance (continued)

層面 Aspects		關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	2025年至2026年 2025-2026
		能源總耗量 Total energy consumption				
		能源總耗量 Total energy consumption	兆瓦時 MWh	2,530	2,247	**1,185**
		能源總耗量密度[6] Intensity of total energy consumption[6]	兆瓦時／全年收入（千港元） MWh/HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**
A2.2:	總耗水量 Total water consumption	總耗水量 Total water consumption	立方米 M^3	9,282	5,858	**4,846**
		總耗水量密度[7] Intensity of total water consumption[7]	立方米／全年收入（千港元） M^3/HK$'000 revenue	0.05	0.04	**0.05**
A2.5:	包裝材料 Packaging material	塑料 Plastic	噸 Tonnes	1	0	**1**
		紙張 Paper	噸 Tonnes	5	10	**3**
		其他包裝材料 Other packaging material	噸 Tonnes	1	1	**1**
		用於製成品的總包裝材料 Total packaging material used for finished goods	噸 Tonnes	7	11	**5**
		用於製成品的包裝材料密度[8] Intensity of total packaging material used for finished goods[8]	噸／全年收入（千港元） Tonnes/HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**

6 能源總耗量密度＝能源總耗量÷年度總收入

7 總耗水量密度＝總耗水量÷年度總收入

8 包裝材料密度＝總包裝材料用於製成品÷年度總收入

6 Intensity of total energy consumption = Total energy consumption ÷ Total revenue for the year

7 Intensity of total water consumption = Total water consumption ÷ Total revenue for the year

8 Intensity of total packaging material used for finished goods = Total packaging material used for finished goods ÷ Total revenue for the year

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

社會績效 Social Performance

層面 Aspects		關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	2025年至2026年 2025-2026
B1.1:	僱員總數 Total workforce	**按僱傭類型劃分 By employment type**				
		全職 Full-time	人 Person	194	58	**58**
		兼職 Part time	人 Person	8	1	**0**
		按地區劃分（全職） By geographical region (Full time)				
		香港 Hong Kong	人 Person	173	58	**58**
		澳門 Macau	人 Person	21	–	**–**
		按性別劃分（全職） By gender (Full time)				
		男性 Male	人 Person	67	25	**22**
		女性 Female	人 Person	127	33	**36**
		按年齡劃分（全職） By age (Full time)				
		30歲或以下 Below 30	人 Person	31	1	**2**
		31-39歲 31-39	人 Person	70	18	**19**
		40-49歲 40-49	人 Person	38	14	**15**
		50歲或以上 Over 50	人 Person	55	25	**22**
		按僱傭類別劃分（全職） By employee category (Full time)				
		經理 Manager	人 Person	56	24	**28**
		員工 General staff	人 Person	138	34	**30**

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

社會績效（續） Social Performance (continued)

層面 Aspects		關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	**2025年至2026年 2025-2026**
B1.2:	全職僱員流失比率 Employee Turnover rate for full-time employees	總流失比率 Overall	%	61%	50%	**16%**
		按性別劃分 By gender				
		男性 Male	%	46%	32%	**23%**
		女性 Female	%	69%	64%	**11%**
		按年齡劃分 By age group				
		30歲以下 Below 30	%	71%	100%	**0%**
		31-39歲 31-39	%	64%	28%	**5%**
		40-49歲 40-49	%	84%	79%	**33%**
		50歲以上 Over 50	%	36%	46%	**14%**
		按地區劃分 By geographical region				
		香港 Hong Kong	%	49%	36%	**16%**
		澳門 Macau	%	162%	不適用 N/A	**不適用 N/A**

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

社會績效（續） Social Performance (continued)

層面 Aspects		關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	**2025年至2026年 2025-2026**
B2.1:	過去三年（包括匯報年度）每年因工亡故的人數及比率[9] Number and rate of work-related fatalities occurred in each of the past three years, including the reporting year[9]	因工亡故的人數 Number of work-related fatalities	人 Person	0	0	**0**
		因工亡故的人數比率 Rate of work-related fatalities	%	0%	0%	**0**
B2.2:	因工傷損失工作日數[10] Lost days due to work injury[10]	因工傷損失工作日數 Number of lost-days as a result of work injuries day	日 Days	0	322	**39**

9 於2021年、2022年及2023年過去三個財政年度，沒有與工作相關的死亡案例。

9 There was no reported case for work-related fatalities in the past three financial years 2021, 2022 and 2023.

10 於2025/26年度報告有一宗的工傷個案，2024年有兩宗的工傷個案。2023年有一宗的工傷個案。2022年沒有工傷案例。

10 There was 1 reported case in 2025/26, 2 reported case for work-related injury in 2024, there was 1 reported case in 2023. There was no reported case of work-related injury in 2022.

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

社會績效（續） Social Performance (continued)

層面 Aspects		關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	2025年至2026年 2025-2026
B3.1:	劃分的受訓僱員百分比 The percentage of full-time employees trained	受訓僱員百分比 The percentage of employees trained	%	39%	38%	**22%**
		按性別劃分 By gender				
		男性 Male	%	37%	32%	**18%**
		女性 Female	%	39%	42%	**25%**
		按僱傭類型劃分 By employee category				
		經理 Manager	%	63%	29%	**25%**
		員工 General staff	%	29%	44%	**20%**
B3.2:	每名僱員完成受訓的平均時數 Average training hours completed by full-time employees	每名僱員完成受訓的平均時數 The average training hours completed per employee hours	小時 Hours	2.05	3.88	**3.18**
		按性別劃分 By gender				
		男性 Male	小時 Hours	1.97	3.59	**3.74**
		女性 Female	小時 Hours	2.08	4.11	**2.85**
		按僱傭類型劃分 By employee category				
		經理 Manager	小時 Hours	2.24	3.97	**3.06**
		員工 General staff	小時 Hours	1.97	3.82	**3.30**
B5.1:	供應商數目 Number of suppliers	**供應商數目按地區劃分 By geographical region**				
		香港 Hong Kong	供應商數量 No. of supplier	305	312	**105**
		澳門 Macau	供應商數量 No. of supplier	9	2	**1**
		中國 Mainland China	供應商數量 No. of supplier	13	41	**7**
		其他亞洲地區 Rest of Asia	供應商數量 No. of supplier	3	4	**2**
		歐洲 Europe	供應商數量 No. of supplier	6	6	**2**
		美國及其他 USA & others	供應商數量 No. of supplier	1	2	**7**

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

社會績效（續） Social Performance (continued)

層面 Aspects		關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	**2025年至2026年 2025-2026**
B6.1:	已售或已運送產品總數中因安全與健康理由而須回收的百分比 Percentage of total products sold or shipped subject to recalls for safety and health reasons	已售或已運送產品總數中因安全及健康理由而須回收的百分比 Percentage of total products sold or shipped subject to recalls for safety and health reasons	%	0	0	**0**
B6.2:	接獲關於產品的投訴數目 Number of products related complaints received	接獲關於產品及服務的投訴數目 Number of products and service related complaints received	投訴宗數 No. of complaint	652	758	**488**
B7.1:	貪污訴訟案件的數目 Legal cases regarding corrupt practices	提出並已審結的貪污訴訟案件的數目 Number of concluded legal cases regarding corrupt practices brought	案件宗數 No. of case	0	0	**0**

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

社會績效（續） Social Performance (continued)

層面 Aspects		關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	2025年至2026年 2025-2026
B7.3:	董事及高管參與的反貪污培訓的時數 Number of training hours on anti-corruption completed by directors and senior managers	董事及高管所提供的反貪污培訓時數 Number of training hours on anti-corruption and anti-money laundering completed by directors and senior managers	小時 Hours	3	3	**3**
B8.1 & B8.2:	社區投資 Community investment	**捐獻總數（按專注貢獻範疇劃分） Total donations (by focus areas of contribution)**				
		社區服務 Community service	元（港元） HKD	890,193	360,000	**150,000**
		捐獻總數 Total donations	元（港元） HKD	890,193	360,000	**150,000**

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

溫室氣體排放 Greenhouse Gas Emission

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	**2025年至2026年 2025-2026**
D4: 指標及目標 Metrics and Target	**範圍1：直接排放的溫室氣體[11] Scope 1 – Direct GHG emissions[11]**				
	客車汽油 Mobile vehicles	二氧化碳當量噸 Tonnes of CO_2 equivalent	24	11	**9**
	直接二氧化碳當量總排放量[12] Total direct carbon dioxide equivalent emission[12]	二氧化碳當量噸 Tonnes of CO_2 equivalent	24	11	**9**
	直接排放的溫室氣體總排放量密度[13] Intensity of total direct GHG emissions[13]	二氧化碳當量噸／全年收入千港元 Tonnes of CO_2 equivalent/ HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**
	範圍2：能源類間接溫室氣體排放[11] Scope 2 – Energy Indirect GHG emissions[11]				
	外購電力[14] Purchased Electricity[14]	二氧化碳當量噸 Tonnes of CO_2 equivalent	1,260	814	**436**
	能源類間接溫室氣體總排放量 Total energy indirect GHG emissions	二氧化碳當量噸 Tonnes of CO_2 equivalent	1,260	814	**436**
	能源類間接溫室氣體總排放量密度[15] Intensity of total energy indirect GHG emissions[15]	二氧化碳當量噸／全年收入千港元 Tonnes of CO_2 equivalent/ HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**

11 溫室氣體排放量是根據由香港科技大學(HKUST)與CASG合作開發的「溫室氣體排放計算器」進行計算。

12 汽車的排放是根據車輛行駛的公里數及消耗的燃料（以公升為單位）計算的。

13 直接二氧化碳當量總排放量密度＝直接二氧化碳當量總排放量÷年度收入

14 中電香港報告碳排放率＝0.38千克二氧化碳當量／千瓦時。官方政府碳活動指先前經核實的比率為0.38千克二氧化碳當量／千瓦時。

15 間接二氧化碳當量總排放量密度＝間接二氧化碳當量總排放量÷年度總收入

11 The greenhouse gas emission is calculated based on the "CHG emissions calculator" developed by The Hong Kong University of Science and Technology (HKUST) in partnership with the CASG.

12 Emission from vehicles is calculated based on kilometers travelled and fuel consumed (in litres) by vehicles.

13 Intensity of total direct CO_2 equivalent emissions = Direct CO_2 equivalent emissions ÷ Total revenue for the year

14 CLP Power Hong Kong reported carbon emission rate = 0.38 kg CO_2e/kWh. Official government carbon activities refer to proceeding verified rate at 0.38 kg CO_2e/kWh

15 Intensity of total energy indirect CO_2 equivalent emissions = Energy indirect CO_2 equivalent emissions ÷ Total revenue for the year

十一、績效數據概覽（續） XI. Performance Data Summary (continued)

溫室氣體排放（續） Greenhouse Gas Emission (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	2022年 2022	2024年至2025年止18個月 2024-2025 18 Months	2025年至2026年 2025-2026
	上游範圍三排放[16] Upstream Scope 3 emissions[16]				
	營運過程中產生的廢紙 Paper waste generated in operations	二氧化碳當量噸 Tonnes of CO_2 equivalent	55	69	**30**
	僱員乘坐飛機出外公幹[17] Business air travel by employees[17]	二氧化碳當量噸 Tonnes of CO_2 equivalent	0	3	**1**
	其他間接溫室氣體總排放量 Total other indirect GHG emissions	二氧化碳當量噸 Tonnes of CO_2 equivalent	55	72	**31**
	其他間接溫室氣體總排放量密度[18] Intensity of total other indirect emissions[18]	二氧化碳當量噸／全年收入（千港元） Tonnes of CO_2 equivalent/ HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**
	溫室氣體總排放量 Total GHG emissions				
	溫室氣體總排放量 Total GHG emissions	二氧化碳當量噸 Tonnes of CO_2 equivalent	1,339	897	**476**
	溫室氣體總排放量密度[19] Intensity of total GHG emissions[19]	二氧化碳當量噸／全年收入（千港元） Tonnes of CO_2 equivalent/ HK$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	**少於 Less than 0.01**

16 上游範圍三類排放是根據《溫室氣體盤查企業價值鏈（範圍三）統計與報告標準》（2011年版）中所述的範圍三類別，進行的溫室氣體排放統計。

16 Upstream Scope 3 emission based on Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)

17 二氧化碳(CO_2)排放量的計算方法是使用國際民航組織碳排放計算器(http://www.icao.int/environmental-protection/CarbonOffset/Pages/default.aspx)乘員工前往目的地的航空旅行次數和艙等等級。聯合國屬下機構國際民用航空組織（「國際民航組織」）已制定一套有關航空旅程產生的二氧化碳(CO_2)排放量的計算方式，並在其網站載有國際民航組織碳排放計算器(ICAO Carbon Emissions Calculator)。

17 CO_2 equivalent emission is calculated using "ICAO Carbon Emissions Calculator" (http://www.icao.int/environmental-protection/CarbonOffset/Pages/default.aspx) x the number of air travel trips and the cabin class in which employee travelled to destination. The International Civil Aviation Organization ("ICAO"), a United Nations agency, has developed a methodology to calculate the CO_2 emissions from air travel and provides a carbon emissions calculator on its website ("ICAO Carbon Emissions Calculator")

18 其他間接二氧化碳當量總排放量密度＝其他間接二氧化碳當量總排放量÷年度總收入

18 Intensity of total other indirect CO_2 equivalent emissions = Other indirect CO_2 equivalent emissions ÷ Total revenue for the year

19 溫室氣體總排放量密度＝溫室氣體總排放量÷年度總收入

19 Intensity of total GHG emissions = Total GHG emissions ÷ Total revenue for the year

十二、聯交所環境、社會及管治報告指引對照 XII. Index to HKEx Environmental, Social and Governance Reporting Guide

環境 Environmental

層面 Aspects	一般披露及關鍵績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
A1: 排放物 Emissions	一般披露 General disclosure	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	A1: 排放物 Emissions
	關鍵績效指標 A1.1 KPIs A1.1	排放物種類及相關排放數據。 The types of emissions and respective emissions data.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 A1.3 KPIs A1.3	所產生有害廢棄物總量（以噸計算）及（如適用）密度。 Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 A1.4 KPIs A1.4	所產生無害廢棄物總量（以噸計算）及（如適用）密度。 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 A1.5 KPIs A1.5	描述減緩排放的措施及已達成的成果。 Description of measures to mitigate emissions and results achieved.	A1: 排放物 Emissions
	關鍵績效指標 A1.6 KPIs A1.6	描述處理有害及無害廢棄物的方法，減廢措施及已達成的成果。 Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	A1: 排放物 Emissions

十二、聯交所環境、社會及管治報告指引對照（續） XII. Index to HKEx Environmental, Social and Governance Reporting Guide (continued)

環境（續） **Environmental** (continued)

層面 Aspects	一般披露及關鍵績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
A2: 資源使用 Use of Resources	一般披露 General disclosure	有效使用資源（包括能源、水及其他原材料）的政策。 Policies on the efficient use of resources, including energy, water and other raw materials.	A2: 資源使用 Use of Resources
	關鍵績效指標 A2.1 KPIs A2.1	按類型劃分的直接及／或間接能源總耗量（以千個千瓦時計算）及密度。 Direct and/or indirect energy consumption by type in total (MWh) and intensity.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 A2.2 KPIs A2.2	總耗水量及密度。 Water consumption in total and intensity.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 A2.3 KPIs A2.3	描述能源使用效益措施及已達成的成果。 Description of energy use efficiency initiatives and results achieved.	A2: 資源使用 Use of Resources
	關鍵績效指標 A2.4 KPIs A2.4	描述求取適用水源上可有任何問題，以及用水效益措施及已達成的成果。 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	A2: 資源使用 Use of Resources
	關鍵績效指標 A2.5 KPIs A2.5	製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	XI. 績效數據概覽 Performance Data Summary
A3: 環境及天然資源 The Environment and Natural Resources	一般披露 General disclosure	減低發行人對環境及天然資源造成重大影響的政策。 Policies on minimizing the issuer's significant impacts on the environment and natural resources.	A3: 環境及天然資源 The Environment and Natural Resources
	關鍵績效指標 A3.1 KPIs A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	A3: 環境及天然資源 The Environment and Natural Resources

十二、聯交所環境、社會及管治報告指引對照（續） XII. Index to HKEx Environmental, Social and Governance Reporting Guide (continued)

環境（續） Environmental (continued)

層面 Aspects	一般披露及關鍵績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
社會 Social			
B1: 僱傭 Employment	一般披露 General Disclosure	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	B1: 僱傭 Employment
	關鍵績效指標 B1.1 KPIs B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數。 Total workforce by gender, employment type, age group and geographical region.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 B1.2 KPIs B1.2	按性別、年齡組別及地區劃分的僱員流失比率。 Employee turnover rate by gender, age group and geographical region.	B1: 僱傭 Employment

十二、聯交所環境、社會及管治報告指引對照（續） XII. Index to HKEx Environmental, Social and Governance Reporting Guide (continued)

環境（續） **Environmental** (continued)

層面 Aspects	一般披露及關鍵績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B2: 健康與安全 Health and Safety	一般披露 General Disclosure	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	B2: 健康與安全 Health and Safety
	關鍵績效指標 B2.1 KPIs B2.1	因工亡故的人數及比率。 Number and rate of work-related fatalities.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 B2.2 KPIs B2.2	因工傷損失工作日數。 Lost days due to work injury.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 B2.3 KPIs B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。 Description of occupational health and safety measures adopted, how they are implemented and monitored.	B2: 健康與安全 Health and Safety

十二、聯交所環境、社會及管治報告指引對照（續） XII. Index to HKEx Environmental, Social and Governance Reporting Guide (continued)

環境（續） **Environmental (continued)**

層面 Aspects		一般披露及關鍵績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B3:	發展及培訓 Development and Training	一般披露 General Disclosure	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	B3: 發展及培訓 Development and Training
		關鍵績效指標 B3.1 KPIs B3.1	按性別及僱員類別（如經理及一般員工）劃分的受訓僱員百分比。 The percentage of employees trained by gender and employee category (e.g. manager and general staff).	XI. 績效數據概覽 Performance Data Summary
		關鍵績效指標 B3.2 KPIs B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。 The average training hours completed per employee by gender and employee category.	XI. 績效數據概覽 Performance Data Summary
B4:	勞工準則 Labour Standards	一般披露 General Disclosure	有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	B4: 勞工準則 Labour standards
		關鍵績效指標 B4.1 KPIs B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。 Description of measures to review employment practices to avoid child and forced labour.	B4: 勞工準則 Labour standards
		關鍵績效指標 B4.2 KPIs B4.2	描述在發現違規情況時消除有關情況所採取的步驟。 Description of steps taken to eliminate such practices when discovered.	B4: 勞工準則 Labour standards

十二、聯交所環境、社會及管治報告指引對照（續） XII. Index to HKEx Environmental, Social and Governance Reporting Guide (continued)

環境（續） **Environmental** (continued)

層面 Aspects	一般披露及關鍵績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B5: 供應鏈管理 Supply Chain Management	一般披露 General Disclosure	管理供應鏈的環境及社會風險政策。 Policies on managing environmental and social risks of the supply chain.	B5: 供應鏈管理 Supply chain management
	關鍵績效指標 B5.1 KPIs B5.1	按地區劃分的供應商數目。 Number of suppliers by geographical region.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 B5.2 KPIs B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	B5: 供應鏈管理 Supply chain management
	關鍵績效指標 B5.3 KPIs B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	B5: 供應鏈管理 Supply chain management
	關鍵績效指標 B5.4 KPIs B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	B5: 供應鏈管理 Supply chain management

十二、聯交所環境、社會及管治報告指引對照（續） XII. Index to HKEx Environmental, Social and Governance Reporting Guide (continued)

環境（續） **Environmental (continued)**

層面 Aspects	一般披露及關鍵績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B6: 產品責任 Product Responsibility	一般披露 General Disclosure	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	B6: 產品責任 Product responsibility
	關鍵績效指標 B6.1 KPIs B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比。 Percentage of total products sold or shipped subject to recalls for safety and health reasons.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 B6.2 KPIs B6.2	接獲關於產品及服務的投訴數目以及應對方法。 Number of products and service related complaints received and how they are dealt with.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 B6.3 KPIs B6.3	描述與維護及保障知識產權有關的慣例。 Description of practices relating to observing and protecting intellectual property rights.	B6: 產品責任 Product responsibility
	關鍵績效指標 B6.4 KPIs B6.4	描述質量檢定過程及產品回收程序。 Description of quality assurance process and recall procedures.	B6: 產品責任 Product responsibility
	關鍵績效指標 B6.5 KPIs B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。 Description of consumer data protection and privacy policies, how they are implemented and monitored.	B6: 產品責任 Product responsibility

十二、聯交所環境、社會及管治報告指引對照（續） XII. Index to HKEx Environmental, Social and Governance Reporting Guide (continued)

環境（續） **Environmental (continued)**

層面 Aspects	一般披露及關鍵績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B7: 反貪污 Anti-corruption	一般披露 General Disclosure	有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	B7: 反貪污 Anti-Corruption
	關鍵績效指標 B7.1 KPIs B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	XI. 績效數據概覽 Performance Data Summary
	關鍵績效指標 B7.2 KPIs B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	B7: 反貪污 Anti-Corruption
	關鍵績效指標 B7.3 KPIs B7.3	描述向董事及高級管理人員提供的反貪污培訓。 Description of anti-corruption training provided to directors and senior managers	XI. 績效數據概覽 Performance Data Summary
B8: 社區投資 Community Investment	一般披露 General Disclosure	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。 Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	B8: 社區投資 Community investment
	關鍵績效指標 B8.1 KPIs B8.1	專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	B8: 社區投資 Community investment
	關鍵績效指標 B8.2 KPIs B8.2	在專注範疇所動用資源（如金錢或時間）。 Resources contributed (e.g. money or time) to the focus area.	XI. 績效數據概覽 Performance Data Summary

十三、氣候相關聯交所D部份披露 XIII. Index to HKEx Part D Climate-related Disclosures

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
管治 Governance	**第十九段** 發行人須披露有關以下方面的資料： (a) 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊： (i) 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略； (ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率； (iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估； (iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監督達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及 (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控機制及程序中的角色，包括以下資訊： (i) 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及 (ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	D1. 氣候相關披露 D1. Climate-related Disclosures

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures *(continued)*

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
管治 Governance	**Paragraph 19** An issuer shall disclose information about. (a) The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: (i) how the body(s) or individual(s) determines whether appropriate skills and competences are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; (iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; (iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see Paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see Paragraph 35); and (b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: (i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	九 氣候相關披露D1 IX Climate-related Disclosures D1

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
策略 **Strategy**		
氣候相關風險和機遇 Climate-related Risks and Opportunities	**第二十段** 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須： (a) 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇； (b) 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關的物理風險或與氣候相關的轉型風險； (c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及 (d) 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。 **Paragraph 20** An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: (a) describe climate-related risks and opportunities that could reasonably be expected to affect cash flows, its access to finance or cost of capital over the short, medium or long term; (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and (d) explain how the issuer defines 'short term', 'medium term' and 'long term' and these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	九 氣候相關披露D2 IX Climate-related Disclosures D2

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
業務模式和價值鏈 Business Model and Value Chain	**第二十一段** 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露： (a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及 (b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類別）。 **Paragraph 21** An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: (a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and (b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	九 氣候相關披露D2 IX Climate-related Disclosures D2

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
策略和決策 Strategy and Decision-making	**第二十二段** 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露： (a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊： (i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動； (ii) 已經或預期將進行的任何適應或減緩工作（直接或間接）； (iii) 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或者發行人並未有這樣的計劃，則作適當的否定聲明； (iv) 發行人計劃如何實現第37至40段所述的任何氣候相關目標（包括任何溫室氣體排放目標（如有））；及 (b) 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。 **Paragraph 22** An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: (a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); (iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (in any)), described in accordance with paragraphs 37 to 40; and (b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	九 氣候相關披露D2 IX Climate-related Disclosures D2

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
	第二十三段 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。 **Paragraph 23** An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	九 氣候相關披露D2 IX Climate-related Disclosures D2
財務狀況、財務表現及現金流量 Financial Position, Financial Performance and Cash Flows	**第二十四段－目前的財務影響** 發行人須披露以下定性和量化資料： (a) 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及 (b) 當存在將導致下一匯報年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。 **Paragraph 24 – Current financial effect** An issuer shall disclose qualitative and quantitative information about: (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and (b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. **第二十五段－預期的財務影響** 發行人須披露以下定性和量化資料： (a) 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化： (i) 其投資及處置計劃；及 (ii) 其為實施策略所需的資金的計劃資金來源；及 (b) 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。 **Paragraph 25 – Anticipated financial effect** The issuer shall provide qualitative and quantitative disclosures about: (a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy; and (b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	不適用 N/A

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
氣候韌性 Climate Resilience	**第二十六段** 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性，提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露： (a) 發行人就其匯報期對其氣候韌性的評估，其有助於了解： (i) 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響； (ii) 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及 (iii) 發行人應對氣候變化調整其短期、中期和長期策略和業務模式的能力； (b) 如何及何時進行氣候相關情景分析，包括： (i) 使用的輸入數據，包括： (1) 發行人在分析中使用的氣候相關情景及其來源； (2) 分析是否涵蓋多種不同的氣候相關情景； (3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關； (4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景； (5) 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關； (6) 發行人在分析中使用的時間範圍；及 (7) 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運業務、地點及業務單位）； (ii) 發行人在分析中所作的關鍵假設；及 (iii) 進行氣候相關情景分析的匯報期。	九 氣候相關披露D2 IX Climate-related Disclosures D2

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
氣候韌性 Climate Resilience	**Paragraph 26** An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: (a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; (b) how and when the climate-related scenario analysis was carried out, including: (i) information about the inputs used, including: (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); (ii) the key assumptions the issuer made in the analysis; and (iii) the reporting period in which the climate-related scenario analysis was carried out.	九 氣候相關披露D2 IX Climate-related Disclosures D2

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
風險管理 Risk management	**第二十七段** 發行人須披露以下資訊： (a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊： (i) 發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）； (ii) 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險； (iii) 發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）； (iv) 發行人可有及如何將氣候相關風險相對於其他類別風險的優次排列； (v) 發行人如何監察其氣候相關風險；及 (vi) 與上一個匯報期相比，發行人可有及如何改變其使用的流程； (b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及 (c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，並為該流程提供信息，以及融入的程度如何。 **Paragraph 27** An issuer shall disclose information about: (a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) how the issuer monitors climate-related risks; and (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; (b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	九 氣候相關披露D3 IX Climate-related Disclosures D3

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures *(continued)*

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
指標及目標 Metrics and targets	**第二十八段** 發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為： (a) 範圍1溫室氣體排放； (b) 範圍2溫室氣體排放；及 (c) 範圍3溫室氣體排放。 **Paragraph 28** An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as: (a) Scope 1 greenhouse gas emissions; (b) Scope 2 greenhouse gas emissions; and (c) Scope 3 greenhouse gas emission.	十一 績效數據概覽 XI Performance Data Summary

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
指標及目標 Metrics and targets	**第二十九段** 發行人須： (a) 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準（2004年）》計量其溫室氣體排放； (b) 披露其用於計量溫室氣體排放的方法，包括： (i) 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設； (ii) 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及 (iii) 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因； (c) 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基礎的範圍2溫室氣體排放，並提供有助於了解發行人之範圍2溫室氣體排放的任何必要合約文件的資料；及 (d) 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準(2011年)》所述的範圍3類別，披露發行人計量範圍3溫室氣體排放中包含的類別。 **Paragraph 29** An issuer shall: (a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; (b) disclose the approach it uses to measure its greenhouse gas emissions including: (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; (c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and (d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	十一 績效數據概覽 XI Performance Data Summary

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
指標及目標 Metrics and targets	**氣候相關轉型風險** **第三十段** 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。 **Climate-related transition Risks** **Paragraph 30** An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	我們已計劃進行氣候情境分析，並致力於推動該資訊的申報進度。 We have planned to undertake climate scenario analysis and are committed to progressing towards the reporting of this information.
	氣候相關物理風險 **第三十一段** 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。 **Climate-related Physical Risks** **Paragraph 31** An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	九 氣候相關披露D2 IX Climate-related Disclosures D2
	氣候相關機遇 **第三十二段** 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。 **Climate-related Opportunities** **Paragraph 32** An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	九 氣候相關披露D2 IX Climate-related Disclosures D2

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
指標及目標 Metrics and targets	**資本運用** **第三十三段** 發行人須披露用於氣候相關風險和機遇的資本開支或投資的金額。 **Capital Deployment** **Paragraph 33** An issuer shall disclose the amount of capital expenditure, investment deployed towards climate-related risks and opportunities.	不適用 N/A
	內部碳定價 **第三十四段** 發行人須披露如下： (a) 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及 (b) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價； 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。 **Internal Carbon Prices** **Paragraph 34** An issuer shall disclose: (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.	不適用 N/A
	薪酬 **第三十五段** 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。 **Remuneration** **Paragraph 35** An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	不適用 N/A

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
指標及目標 Metrics and targets	**行業指標** **第三十六段** 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《(國際財務報告可持續披露準則S2號) 行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。 **Industry-based Metrics** **Paragraph 36** An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	不適用 N/A

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
氣候相關目標 Climate-related Targets	**氣候相關目標** **第三十七段** 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露： (a) 用以設定目標的指標； (b) 目標的目的（例如減緩、適應或以科學為基礎的舉措）； (c) 目標的適用範圍（例如目標是適用於發行人整個集團還是部分（如僅適用於某個業務單位或地理區域））； (d) 目標的適用期間； (e) 衡量進度的基準期間； (f) 階段性目標或中期目標（如有）； (g) 如屬量化目標，其屬絕對目標還是強度目標；及 (h) 最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。 **Climate-related Targets** **Paragraph 37** An issuer shall disclose (a) the quantitative and qualitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals, and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: (a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) the period over which the target applies; (e) the base period from which progress is measured; (f) milestones or interim targets (if any); (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	可持續發展相關目標及績效第6頁 Sustainability-related targets and performance Page 6

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
氣候相關目標 Climate-related Targets	**第三十八段** 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括： (a) 目標本身及設定目標的方法是否經第三方驗證； (b) 發行人審核目標的程序； (c) 用於監察達標進度的指標；及 (d) 任何修訂目標的內容及原因。 **Paragraph 38** An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: (a) whether the target and the methodology for setting the target has been validated by a third party; (b) the issuer's processes for reviewing the target; (c) the metrics used to monitor progress towards reaching the target; and (d) any revisions to the target and an explanation for those revisions.	目標由管理層制定，經審核委員會審查，並獲董事會批准。 The targets were established by Management, reviewed by the Audit Committee and approved by the Board of Directors.
	第三十九段 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。 **Paragraph 39** An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.	可持續發展相關目標及績效第6頁 Sustainability-related targets and performance Page 6

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
氣候相關目標 Climate-related Targets	**第四十段** 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露： (a) 目標涵蓋哪些溫室氣體； (b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； (c) 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標； (d) 目標是否是採用行業脫碳方法得出的；及 (e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露： (i) 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式； (ii) 該碳信用將由哪些第三方計劃驗證或認證； (iii) 碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及 (iv) 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。 **Paragraph 40** For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: (a) which greenhouse gases are covered by the target; (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (d) whether the target was derived using a sectoral decarbonisation approach; and (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party schemes(s) will verify or certify the carbon credits; (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	可持續發展相關目標及績效第6頁 Sustainability-related targets and performance Page 6

十三、氣候相關聯交所D部份披露（續） XIII. Index to HKEx Part D Climate-related Disclosures (continued)

核心內容 Core content	範疇描述 Description	相關章節 Corresponding section
跨行業指標及行業指標的適用性 Applicability of Cross-industry Metrics and Industry-based Metrics	**跨行業指標及行業指標的適用性** **第四十一段** 在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考及考慮跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。 **Applicability of Cross-industry Metrics and Industry-based Metrics** **Paragraph 41** In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	不適用 N/A

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